

THIRTY-NINTH

Annual Report

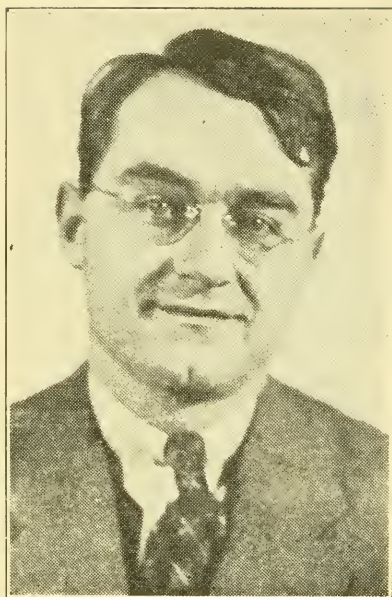
OF THE

CITY of BERLIN

NEW HAMPSHIRE

1936

FOR THE YEAR ENDING
JANUARY 31, 1936



HON. ARTHUR J. BERGERON, Mayor

1936
THIRTY-NINTH
ANNUAL REPORT
OF THE
RECEIPTS AND EXPENDITURES
OF THE
CITY OF BERLIN, N. H.
FOR THE YEAR ENDING
JANUARY 31, 1936
TOGETHER WITH OTHER ANNUAL REPORTS
AND PAPERS RELATING TO THE
AFFAIRS OF THE CITY



Berlin, N. H.
Berlin Publishing Company, Inc.
1936

CITY GOVERNMENT
BERLIN, N. H.
1935-1936

EXECUTIVE DEPARTMENT

Mayor

ARTHUR J. BERGERON

Elected annually in March, by the people.
Salary \$700 per year.

CITY COUNCIL

One Councilman elected annually for term of three years by the voters of each ward. Salary \$2.00 for actual attendance at regular, special and adjourned meetings.
Not to exceed \$75.00 annually.

Ward 1—BURTON J. RUMNEY
JAMES H. BARNES
CLIFFORD ROY

Ward 2—D. J. HALLE
ANDREW T. MALLOY
ROBERT RAMSEY

Ward 3—E. R. SLOANE
FRANK MOREAU
TONY G. EASTMAN

Ward 4—EDWARD MURPHY
AIME A. TONDREAU
LEO FRECHETTE

CITY OF BERLIN, N. H.**CITY CLERK****GASTON A. COURNOYER**

Elected annually by the City Council. Also Clerk of City Council.

Office in City Hall

Salary \$1,386.00 per year and fees.

DEPUTY CITY CLERK**MARY E. MORGAN**

Salary \$1,372.80 per year

STANDING COMMITTEES 1935-1936**Finance**—Mayor, Rumney, Tondreau.**Public Works**—Tondreau, Moreau, Ramsey, Roy.**Accounts and Claims**—Barnes, Halle, Eastman.**Salaries**—Moreau, Malloy, Frechette.**Fire Department**—Moreau, Roy, Murphy, Ramsey.**Public Buildings**—Tondreau, Rumney, Roy.**Election Returns**—Rumney, Tondreau, Ramsey, Moreau.**Public Health**—Barnes, Malloy, Eastman, Murphy.**Engrossed Ordinances**—Halle, Roy, Frechette, Sloane.**Licenses**—Barnes, Frechette, Malloy, Sloane.**Printing**—Roy, Malloy, Eastman, Murphy.**Ways and Means**—Rumney, Sloane, Tondreau, Ramsey.**Public Gardens**—Halle, Murphy, Sloane, Barnes.**Electric Lights**—Barnes, Halle, Eastman, Frechette.**Relief Committee**—Halle, Roy, Frechette, Sloane.

CITY TREASURER**LEO J. CAMPAGNA**

Elected annually by the City Council.

Salary \$400.00 per year

CITY AUDITOR

HIRAM B. HASKELL

317 Bell Building. Manchester, N. H.

Salary \$1,000.00 per year.

CITY ENGINEER—STREET AND SEWER COMMISSIONER

P. L. MURPHY

Elected annually by the City Council. Office, City Hall.

Salary \$2,600.00 per year.

INSPECTOR OF BUILDINGS

ULYSSES H. REID

Elected annually by the City Council. Residence, 132 Clarke St.

Office, City Hall.

Salary \$264.00 per year.

SEALER OF WEIGHTS AND MEASURES

VICTOR DUTIL

Elected annually by the City Council. Residence, 480 Burgess St.

Salary \$300.00 per year.

COLLECTOR OF TAXES

DELLISON C. CONROY

Elected annually by the City Council.

Salary \$2,000.00 per year.

CITY SOLICITOR

M. J. RYAN

Elected annually by the City Council.

Office, Main Street and City Hall.

Salary \$660.00 per year.

CITY OF BERLIN, N. H.

BOARD OF ASSESSORS

GILMAN CHAPMAN

GEORGE DUVAL

NAPOLEON RAMSEY (Deceased)

One elected annually by the City Council, for a term of three years.

Meet Assessors' Rooms second Tuesday evening of each month.

Salary \$500.00 each per year.

OVERSEER OF THE POOR

EDMOND COUTURE—Deceased

ERMOND HUGHES, Appointed

Elected annually by the City Council.

Salary \$30.00 per week.

BOARD OF HEALTH

MRS. ELISABETH MASON

26 Green Street

DR. E. R. B. MCGEE

45 High Street

ALBERT LETOURNEAU

30 Pershing Street

Elected annually by the City Council.

Salary \$50.00 each member per year.

HEALTH OFFICER AND MILK INSPECTOR

DR. N. B. DRESSER

Office, City Hall.

Salary \$1,800.00 per year.

DEPARTMENT OF SCHOOLS

BOARD OF EDUCATION

P. J. HINCHEY, Chairman

MRS. W. R. BROWN

EDWARD LEGASSIE

Elected for three years, one each year, by the City Council.
Salary, Chairman \$100.00 per year; other members \$50.00 per year.

SUPERINTENDENT OF SCHOOLS

DR. L. P. YOUNG

Residence, Riverside Drive

Salary: City's share \$2,500 per year—State's share \$2,000 per year.

HEADMASTER OF HIGH SCHOOLS

DANIEL W. MacLEAN

Residence, 109 Church Street

Salary \$3,845.00 per year.

PUBLIC LIBRARY

TRUSTEES

MRS. NORMA ORDWAY, Chairman

ARTHUR J. BERGERON

LEO J. CAMPAGNA

Elected for three years, one each year by the people.
No Salary.

CITY OF BERLIN, N. H.

LIBRARIAN

KATHERINE GOTHREAU

Salary \$1,000.00 per year.

ASSISTANT LIBRARIAN

JULIA LAFFIN

Salary \$994.20 per year.

POLICE DEPARTMENT

POLICE COMMISSION

F. MAURICE LaFORCE, Chairman

GEORGE LOVETT

ERNEST JOHNSON

One Commissioner appointed annually by the Governor, to serve
for three years.

Salary, Chairman \$150.00 per year: Other members \$100.00 per year.

MUNICIPAL COURT

OF BERLIN, N. H.

JUSTICE

C. D. HENING

Appointed by the Governor and Council

Beaudoin Block, Main Street

Salary \$1,200.00 per year.

CITY GOVERNMENT

ASSOCIATE JUSTICE

MATTHEW J. RYAN

Office, Sheridan Building, Main Street

Salary \$3.00, when presiding.

CLERK OF COURT

H. M. MOFFETT

Salary \$279.00 per year.

FIRE DEPARTMENT

CHIEF ENGINEER

O. B. BERGQUIST

Elected annually by the City Council.

Salary \$39.60 per week

FIRST ASSISTANT ENGINEER

FRANK K. SLOANE

Elected annually by the City Council.

Salary \$35.20

SECOND ASSISTANT ENGINEER

EDWARD LEPAGE

Salary \$32.00 per week.

STEAMER ENGINEER

WILLIAM P. STUDD

Salary \$9.00 per month.

WARD OFFICERS

MODERATORS

Ward 1—EDGAR J. ROY

Ward 2—EZRA L. YANDOW

Ward 3—HARRY BARTLETT

Ward 4—BERNARD ROY

WARD CLERKS

Ward 1—O. A. DUSSAULT

Ward 2—DONALD W. HAGGART

Ward 3—OLAF NELSON

Ward 4—LEO CAMPAGNA

SUPERVISORS OF THE CHECK LISTS

Ward 1—ALFRED DUPUIS
PHILIP SMYTH
BERNARD COVIEO

Ward 2—EDWARD LAPLANTE
C. D. SMITH
DAVID W. COFFEY

Ward 3—WILLIAM C. JOHNSON
CHAS. L. PINETTE
ERIC HOLT

Ward 4—O. J. CAMPAGNA
FRED S. FRENETTE
GEORGE E. BERGERON

BOARD OF PARK COMMISSIONERS

MRS. EDMUND SULLIVAN

RICHARD CHRISTIANSON

MRS. B. F. DALE

Report of Executive Department

To the Honorable Citizens and Taxpayers of the City of Berlin:

Without any thought of establishing a precedent your Mayor has deemed it advisable because of the present difficult conditions to make a report to the public of Berlin on the state of our municipal corporation. Citizens and unfortunately officials readily lose sight of the fact that your public officers are simply trustees under the law sworn to administer in the interest of the public good. It would seem that this entails the duty to inform the people on the state of their affairs that they may have a better understanding of them and perchance develop a corresponding interest.

Such a report, to be practical, must perforce be limited to outstanding matters subject to be supplemented on the part of those desiring more elaborate information by an examination of the official records and direct consultation with the public officials. Such a report should not simply inform but should recommend in the light of the administration's experience and first hand knowledge. With so much by way of foreword, your Mayor respectfully begs to present you with this, his report.

Brown Company

Normally no report on the affairs of the City would include one, however limited, on the Brown Company. However it is public knowledge that for a few years last past, the City of Berlin has been financing, through a series of Co-Operative Reemployment Contracts, the pulp cutting of the Brown Company. This has been continued by agreement with the Company's present Trustees in the reorganization now in progress under section 77B of the Bankruptcy Act.

Notes now outstanding and due the City of Berlin under these contracts amount to \$2,275,000.00 according to the latest report from the State Treasurer under date of February 20, 1936. The amount was the same on February 12, 1936, under which date the

last report was received on the amount of pulpwood on hand which has been cut under the Contracts. The amount appears to be 244,000 cords of wood. It is a feature of these Contracts, which bear the ratification of the Federal Court having jurisdiction of the said reorganization, that all the pulp cut under these same Contracts is holden as security for all outstanding indebtedness thereunder.

In addition to the pulpwood, all rolling stock, equipment, and supplies purchased from the proceeds of the said loans, are also held as security. Grouping the contracts it would seem that we are secured at the rate of \$9.32 per cord of wood pulp plus an additional amount of \$75,000.00 represented by the logging equipment. It appears therefore that the report on the Brown Company loans, as given your Mayor, is rather satisfactory.

The relationship now existing between the City and the Company appears almost desirable during the period of reorganization when the additional feature regulating the payment of the Company's taxes is considered. All stumpage money is transferred to the City Treasurer on the account of the Company's taxes, the bondholders' lien notwithstanding, and this with the approval of the Court also. Thus our loans appear to be amply secured, the mills are kept in operation, and about 48% of the total of collectable taxes are received without effort.

Projects

It is with pleasure that we report that Berlin has received more than its share of W. P. A. Projects. 22 Projects stand approved by the Federal authorities and the total amount to be contributed by the Federal Government for expenditure on these projects amounts to \$226,073.30. Special treatment was also accorded Berlin at the City's request with regards to materials and tools. The latter are supposed to be furnished by the communities sponsoring projects. An exception was made for Berlin because of the extra heavy relief load here. Materials are furnished by the Federal Government on most of these projects consisting of cement, reinforcing iron and lumber. Several shipments of tools have also been received.

Projects were generously approved for Berlin, in view of placing 500 men to work. However there were never more than 250 approved and working at any one time due to severity of the Fed-

eral requirements for qualification. The applicant must be on relief. Only one is allowed per family and none over 60 years of age can be employed. A strict medical examination must be passed. All employed must be certified by the Reemployment Office and these restrictions have disqualified many who would otherwise be available.

Over these restrictions and the wages, the City has absolutely no control. A request was made by the City to waive restrictions in view of our relief situation, but Manchester authorities stated that regulations were made in Washington and could not be changed. Because of the expense to the City of maintaining these projects, the Public Works Department has been unable to do any construction work of its own such as new sidewalks, streets, or sewers.

These projects have proven an invaluable help to the Relief Department of our City and it is in the interest of the taxpayers that they be continued although they entail expenditure to cover supervision, equipment, some materials, and all land damages and land taking.

In addition to the above projects unfinished E. R. A. projects were completed and one large P. W. A. project was granted your City, namely \$86,000.00 for the extension of Pleasant Street to Glen Avenue. This project should start before long. It will be handled directly by the State Highway Department in Concord. Expensive land taking is necessary here and the Canadian National Railways have the proposed project under consideration in view of submitting a plan of adjustment to provide the right of way needed.

This will require important changes on the premises occupied by Swift & Company, the Railroad, Simon Stahl & Sons, and the International Paper Co. Tentative agreements have been reached with all except the Railroad. As soon as the right of way is secured, a call for bids will be issued by the Highway Department as the City has officially accepted the project.

Relief

The City's most pressing and burdensome problem is that of relief. At the present time indications are that no let up is to be expected. Relief expenditures have been on the increase for vari-

ous reasons since the depression hit Berlin in 1930. The expenditures have been as follows: 1930, \$10,000.00; 1931, \$73,172.99; 1932, \$68,239.72; 1933, \$25,000.00; 1934, \$42,705.02; and 1935, \$116,032.79. The increase in the number of relief recipients has been constant and the fluctuation in cash expenditures by the City is due to whether or not outside contributions were received.

In 1933 for example the City paid only 25% of its total relief cost. Under the famous Bill 417, the State of New Hampshire paid 25% and the Federal Government contributed the remaining 50%. This accounts for the low cost in that year. Federal and State aid were continued in 1934 which explains the rather low figure of \$42,705.02 for that year. In 1935 direct Federal aid was withdrawn from New Hampshire among other states. Our Legislature then voted to return relief administration to the towns and counties and at the same time appropriated \$1,800,000.00 which was supposed to be sufficient for reimbursement of the local communities by 50% of their relief expenditures.

However, increased cost of administration and an increase in the relief load itself notably in Berlin and Manchester exhausted the fund by October 30, 1935. As a result the City of Berlin had to assume its relief costs 100% for the months of November, December and January last. It will be noted also that these months are the most expensive due to winter clothing and fuel.

The result has been that the relief Department cost our City \$116,032.79 this year. The administration realized the consequence of such a heavy relief burden and we went on record as favoring a Special Session of the Legislature for aid. Local Representatives agreed on the severity of the load and cooperated in endeavoring to secure a Special Session which was denied by the Governor.

In addition to the increase due to the failure to receive outside contributions in direct relief, there has been a continuous increase in the relief load itself. That is readily understandable to anyone living in Berlin at this time. People have gradually exhausted their assets such as savings, insurance policies, wearing apparel and even furniture throughout the years of the depression.

Business factors contribute to throw people on relief. Business men are no longer willing nor able to extend credit. Professional men such as doctors and dentists are in the same position.

People have exhausted their credit as well as their assets. The Brown Company in its reorganization is no longer in a position to carry its employees at the Company store. If a family man has to loaf due to a temporary shutdown, illness, or whatnot, he, due to present business conditions, is refused credit by his storeman. These so-called "border line cases" are told that they must go to the City or the County to get their "slip" before they can secure groceries, clothing, or an operation.

We have had to care for more of the people at the "Salvage" as the expression is. The overseer has included figures in his report as to cases and individuals that need not be repeated here. It might be added that the prospects are, at least, that the load is to remain the same, if it does not increase, depending on conditions of employment in the City.

From the standpoint of the people receiving relief, the situation is no better. Your Mayor has occasionally showed the food "budget" to different persons and to the Representatives to the General Court, and all expressed surprise at the small amount of the allowance. The people on relief are a tremendous expense but they cannot be damned as a solution. I reproduce herewith the "budget" that all relief recipients in your City have been forced to live on.

I will let each reader judge for himself its adequacy or inadequacy from the standpoint of the current cost of living. This budget was furnished your City by the State Welfare Board last July. The State was reimbursing us by 50% in theory at least and all their requirements and instructions were followed. Each family on relief was mechanically adjusted to this budget and all fared alike.

BUDGET OF MINIMUM COST OF ADEQUATE WEEKLY FOOD ORDER (Not Including Milk)

Approved and set up by the State Board of Welfare and Relief
July 1935.

Age and Sex:	Amount Allowed
Child under 4	\$.56
Boy 4-6; girl 4-7	.70
Boy 7-8; girl 8-10	1.04
Boy 9-10; girl 11-13	1.19
Boy 11-12; girl over 13	1.29
Moderately active woman	1.34

Active boy 13-15	1.60
Very active woman	1.65
Active boy over 15	1.72
Moderately active man	1.67
Very active man	2.13

Daily Amount of Milk:

Child through second year	1 quart
Child from 3 to 16 years	1 pint
Adults	1 cup
Pregnant and nursing women ...	1 quart
Malnourished children	1 quart

If person grow his own vegetables, take off 20 percent of total cost. If a person is living alone, give 2 weeks allowance, it is more economical, or add 25 percent to the weekly allowance. For infants the allowance will provide for cod liver oil, orange juice and a little extra food for mother.

RESTRICTED DIET FOR EMERGENCY USE (Inadequate)**Schedule of Weekly Allowances**

Age and Sex:	Amount Allowed
Child under 4	\$.46
Boy 4-6, girl 4-7	.64
Boy 7-8, girl 8-10	.89
Boy 9-10; girl 11-13	.98
Boy 11-12; girl over 13	1.03
Moderately active woman	1.08
Active boy 13-15 years	1.35
Active boy over 15 years	1.53
Very active woman	1.40
Moderately active man	1.42
Very active man	1.87

ELIZABETH E. ELLIS,

Extension Nutritionist,

University of New Hampshire, July 1935.

NOTE: The City Poor Dept. only uses the restricted budget on very rare occasions. The upper budget is the one that is used on cases generally. On physicians orders the budgets are raised. In cases where the person is living alone we give an order for \$2.75

weekly and usually give the order every two or four weeks. In the matter of clothing and wood both are given only when needed and are not budgeted as to amount or cost.

Overseer of the Poor,

ERMOND D. HUGHES.

The aid given a stated family is arrived at as follows: First the father is credited with \$2.13; the mother with \$1.72; let us suppose that there are four children of various ages. The oldest boy is eleven; credit \$1.29; the next one is a girl, say nine; credit \$1.04. Let us further assume a boy of five and girl of six; credit \$1.40 more making a total of \$7.58 for a family of six to subsist on during a week of seven days or twenty-one meals each. That amount is to cover all groceries and meats, but milk is figured separately. That people have to live on such a restricted budget in a country overflowing with overproduction is an anomaly and a contradiction.

However, under our present tax laws more cannot be expected as the employed laborer is footing the greater proportion of the bill in the form of real estate taxes. New revenues must be sought before this budget can be expanded.

As small as this allowance is it does not tell the entire story. The children are the chief sufferers. The majority of children of families on relief are undernourished because under the present system of dispensing relief actual purchases cannot be controlled. You will have noticed that this budget applies to and covers only food. Fuel, milk, clothing, and medicals are of course added as needed but also in a restricted fashion due to the want of funds.

Theoretically, therefore, the people on relief have not had any electric lights, tobacco, tooth paste, face powder, etc., or seen a moving picture or had any pin money for church since the time they went on relief, because none of these things are provided. Yet they "get by" somehow and appear generally to secure at least a partial list of the above. The explanation is that they are forced to exchange the relief slip for what appears to be most desirable and necessary to the parents.

The result is that the children must exist on the balance, which gets mighty slim toward the end of the week. This situation

is remedied somewhat when a member of the family is working on Projects as some cash is then received which is simply supplemented by the City on the same basis as if the party was totally on relief. We simply figure the budget in the regular way, subtract the party's W. P. A. pay, and give the difference. This also applies to border line cases working part time. Their standard must be lowered to that of relief recipients before they can secure any aid.

So much for the details. They constitute an irrefutable answer to those who would cut the relief appropriations "to the bone". The fact is that the cut has already been applied not only to the bone but into it. Relief people are already and have been on starvation rations for a long time. At the time of this writing we face the future with a case load of 461 cases in our file. Most of them are not full relief recipients as about 225 are on Projects.

The relief subjects are co-operating exceptionally well. All able bodied ones are on projects. Nearly half are unemployables and will remain so. 90% of them accept their lot with fortitude. The department keeps explaining our financial difficulties in the matter and point to Concord and Washington as holding the key to the solution.

It is conceded on all sides that real estate cannot bear any more. It is now taxed for the ordinary expenses of government plus this unprecedented relief load. Yet we have to face the situation. Washington has indicated that it is all through with direct relief. Concord apparently will appropriate no more than the \$1,200,000.00 which will be available only after July 1, 1936. We have good assurance that the projects will be continued until next July. We must then take full advantage of the Projects.

The State's contribution beginning next July will amount to approximately 25% of the coming budget. The difference must be provided by the City of Berlin if these people are to eat, be housed and clothed. It is difficult to state what amount will be needed as that depends on the state of employment in the City which in turn takes us to the operation of the Brown Company mills. At least \$100,000.00 will have to be appropriated again this year, and may be more.

As niggardly as the allowance is to the relief recipient it means large expenditures because of the number of people invol-

ved. Expenses in this department could be reduced by the establishment of a food commissary. This would also permit better control of the food actually going to children, as relief would be given in the form of food itself rather than a credit slip entirely within the control of the relief subject. This, however, would severely cripple business in Berlin and most likely close several stores.

The public is not ready for such a move and in the opinion of your Mayor it is not at all necessary yet. Pressure judiciously applied to the legislature would produce additional revenue to save the relief and business situation here in Berlin. On the source of this revenue, more will be written hereinafter.

Valuations

Regular departmental expenditures of the City such as for schools, fire department, snow removal, insurance, etc., have not changed with the increase in relief. New revenue is required yearly and the revenue producing property through taxation is declining in value. Valuations reached their peak in Berlin in 1931 and have declined since. The figures are as follows: 1931, \$23,851,795; 1932, \$21,983,489.00; 1933, \$19,629,820.00; 1934, \$18,441,920.00 and 1935, \$18,418,760.00.

With less value to the taxable property and an increase in relief expenditures, it stands to reason that the effect on the tax rate will be to force it upward. Under this heading the matter of the City's second largest taxpayer should be mentioned. The International Paper Company's property in Berlin is continually declining in value. This year the Company made an attempt to have the valuation of its property itemized between undeveloped power and the present structures on the land.

This is an indication that the buildings may not be there very many more years. The City refused to agree to their suggestion and after some discussion with the State Tax Commission, the Company withdrew its request. It may not be very long before we have nothing to tax there but the mill site. They have razed buildings in other towns.

It is therefore recommended that the City have a competent engineer assess and value the water power owned by that Company before any controversy arises, as it may then be difficult to get the services of such an engineer.

Maintenance and Equipment

4 The City has reached a low ebb in its equipment. Whether it be school books or trucks of the public works department, there must be some replacement this year. Furthermore from 10,000 to 15,000 dollars per year is spent on snow removal. It would be more economical to acquire snow removing machinery which is normally good for a period of ten years. This would permit the operation of lighter trucks in the Public Works Department and reduce operating expenses besides giving the public better service in snow removal and plowing. The roofs of two school buildings are in bad need of repairs. The floors in the City Hall are being worn right into the wood. Two years ago the furnace in the Berlin Mills Fire Station was damaged by freezing and has not yet been repaired. Self-closing metal-lined doors have been recommended by an insurance inspector for all the boiler rooms in the buildings of the City as well as repairs to plaster damages in several buildings, because of the unnecessary fire hazard created thereby.

The Mason Street Bridges are badly in need of painting. The fire whistle should be transferred to the Riverside or other mill to abate a nuisance to the citizens living about the Central Fire Station. Several fire extinguishers should be purchased for the protection of several public buildings which now contain none. Other recommendations could readily be made involving details which need not be dwelled upon at this time.

Finances

The financial statement of the City of Berlin is the best in a number of years. Our bonded indebtedness is lowest in about eight years. Notes in anticipation of taxes are well balanced by the account of uncollected taxes. The Brown Company Notes have already been discussed. The reader is referred to the balance sheet elsewhere in this annual report.

The difficulty is in appropriating enough money to meet current expenses of the city government. Departments have been sacrificed in the last few years to allow more for the relief department. These other departments have become "run down" so to speak, and must be replenished in their equipment.

Under the present conditions in the City, current expenses cannot be met in the annual budget appropriation. There is no

need of dwelling on the thought of imposing increased taxes on the Brown Company at this time or on business men and proprietors generally. It would therefore be better to borrow a little money to equip the city, buy land necessary for the airport, Pleasant Street extension and other projects, and even for relief for a year or two rather than to raise the tax rate at this time, which must necessarily follow if current relief is to fall all on the city continually.

Taxation

But for the extraordinarily heavy relief burden, the City of Berlin would find itself in happy circumstances. This excessive relief burden was believed by all to be a temporary affair. This has proven erroneous. From all indications it might well be treated as permanent. One hesitates to think of the day when the federal projects will stop as ten million people are yet unemployed by private industry among whom families to the number of 600 (including County Cases residing in Berlin) are to be found in our own Berlin.

In 1935, 40,000 people were aided in New Hampshire at a cost of about \$4,000,000.00. In 1936 it is expected that 52,000 will be aided at a cost of \$5,000,000.00 with Berlin and Manchester in the limelight. This unprecedented situation should be taken in hand by the State of New Hampshire and the burden lifted from the local communities. When 10% of the population of a state fall on relief, the situation has reached state-wide importance.

But for the relief expenditures all towns, cities, and counties would readily balance their budget and reestablish their credit. The legislature should place the matter in the hands of the State and provide the necessary revenue by special enactment so as not to unbalance the State's own budget. This is imperative to relieve real estate and to protect the State's own credit.

This takes us to the sources of the new revenue and here we beg to quote from the report of the Tax Commission dated August 31, 1935, and dealing with new sources of revenue. Under the heading of "Conclusions" and paragraph "New Taxes" on page 42 of the said report we read: "Taxes cannot and should not be based on any one principle alone. There are several principles which a state and local tax system should observe, though every form of tax used cannot observe all of them.

“**Ability to pay** must be and is a strong factor in important tax measures, otherwise they could not continue to produce large revenue. This principle should have primary consideration, but if overdone it defeats its own ends by destroying the sources from which it comes.

“**Benefit received** should be given due weight, so that those who receive benefits will in some measure pay for them.”

With this statement of the Tax Commission we beg to differ. An elementary study of the history of taxation reveals that a constant progress, though slow, has been made toward taxation solely on the basis of ability to pay. That basis is not only practicable, but it is just. If one is able to pay, he is not unduly burdened by the tax. On the contrary, taxation on the basis of benefit received is impracticable. A poor man may have six children in school and a rich one, none at all. Likewise, health measures, for example, public clinics, cannot be financed on the basis of benefits received and much less when one comes to revenue for relief to the unemployed.

The only fair and just system of taxation is one based solely on the ability to pay. Public interest requires it. Those who have and must pay are benefitted by proper policing, proper public health administration, proper relief, proper fire protection, proper education, etc. The gist of the entire report is to avoid substantial changes in the income tax and recommend a sales tax which will fall heaviest on those who have the least.

However, to meet the State Authorities on their own ground, it might be suggested that sufficient revenue could be easily raised without arousing the financial opposition of vested interests. A sales tax is objectionable to the merchants and the poor people who pay it. An income tax is resisted by those in the upper brackets especially. If the relief load does not increase sufficient revenue could be raised by a modification of the liquor laws and a State lottery.

The present system of state stores is commendable. It is however operating on banking hours and human beings have amply demonstrated that they want liquor when they want it and that they will not be limited or restricted to banking hours in their drinking. As a result of the present mode of operation, a thriving

bootleg business still exists in both liquor acquired from the State and in absolutely illicit wet goods.

That revenue could be diverted to the use of the state by changing the hours of business of the State stores. Only one man would have to be added to the personnel to be on hand all night at the State stores. With liquor legally obtainable at all hours, the bootleg trade would disappear or nearly disappear.

In addition a tax could be imposed of 25c or 50c a quart with variations so as to produce additional revenue.

A lottery could be instituted by the State, as often suggested, to raise the balance of the revenue necessary for the relief throughout the state. The objection advanced against the lottery is that it is immoral. This objection is rather shallow. It was used by the ancestors of those making this objection who, I dare say, were much more religious than their present descendants.

It is a well known historical fact that the lottery was once used extensively by churches and by famous educational institutions. The real objection to the lottery is that the participants are for the most part poor people, but this meets the requirements of the tax commissioners who wish to tax on the basis of benefits received.

These recommendations are not the personal views of your Mayor, but are advanced to meet the requirements of those who would place property over humanity. By far the most desirable tax would be a properly graduated income tax and an abandonment of all other taxes. As far as the morality objection goes it might be argued that it is much more immoral to have people living on starvation rations in a land of plenty than to have a lottery. It is equally immoral to have a bootleg trade thrive side by side with the legalized traffic when the illegal trade could be diverted to feed the needy.

Many other topics could be included in this discussion such as the Planning Board, parking facilities, recreational facilities, insurance, abolishing of all fees for a straight salary for public officers, a city purchasing agent, a municipal electric plant, letting out of garbage and ash collecting on bids, coal saving apparatus, excessive telephone rates, the elimination of the Berlin Mills branch, so-called, of the Canadian National Railways, and the

substitution therefore of the Cascade mill route, the needs of the local nursing association whose deficits the relief department pays, revision and compilation of the city ordinances, the need of a business-like charter for the city to place responsibility in technicians, the need of keeping proper records in all departments as brought out by the tax and relief records in connection with the shifting of relief cases to the County which should never have been on the City, and a host of other matters.

The chief topics were presented at considerable length that citizens may give the situation some real thought though they might not agree with the views expressed herein. The next three and possibly five years will find the city with the same acute relief load, and some solution must be found. The matter rests on the head and on the pocketbook of the taxpayers who should organize a protective association to keep in touch with the city administration and the state government at Concord, for theirs is the bill to pay and pay.

Respectfully submitted,

ARTHUR J. BERGERON,

Mayor.

Report of Assessors

February 1, 1936.

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

We submit herewith our report for the year ending January 31, 1936, the same being the thirty-ninth annual report of the City of Berlin.

The following is the inventory of taxable property of the City of Berlin for the year 1935.

Land and buildings	\$ 8,961,330.00
Neat stock	190.00
Cows	8,320.00
Oxen	350.00
Sheep	20.00
Hogs	200.00
Fowls	70.00
Horses	19,820.00
Oil tanks	34,090.00
Electric plant	364,500.00
Stock in trade	1,794,990.00
Mills and machinery	7,234,880.00

\$18,418,760.00

Bank stock	1,994.00
Poll taxes	19,286.00

We wish to express our appreciation for the courtesies and assistance given us during the year by His Honor, the Mayor, and other members of City Government.

We regret the passing of one of our members, Napoleon Ramsey, deceased November 1, 1935.

Respectfully submitted,

GILMAN CHAPMAN.

GEORGE U. DUVAL,

Assessors.

Report of City Clerk

January 31, 1936

To His Honor, the Mayor, and Members of the City Council of the
City of Berlin:

Gentlemen:

I submit herewith my report as City Clerk for the year ending
January 31, 1936.

I have collected for the City of Berlin, and credited to the ap-
propriate departments, the following sums:

Auto taxes	\$ 9,102.29
Dog Licenses	1,002.30
City Hall	87.00
City Hall R. R. & C. Station	149.93
Public Works	2,898.86
Fire Department	719.50
Cemetery	736.00
Health Department	26.70
Miscellaneous	631.00

\$ 15,353.58

Paid City Treasurer\$ 15,353.58

Respectfully submitted,

G. A. COURNOYER,

City Clerk.

Report of Clerk of Municipal Court

January 31, 1936

To His Honor, the Mayor, and Members of the City Council:

Gentlemen:

I herewith submit my report as Clerk of the Municipal Court for the year ending January 31st, 1936.

Amount received from Feb. 1, 1935 to and including	
Jan. 31, 1936	\$ 4,526.07
Amount paid, fines to State and County, etc.	1,780.26
Balance	\$ 2,745.81
Amount paid City Treasurer	\$ 2,745.81

Respectfully submitted,

HENRY M. MOFFETT,
Clerk of Municipal Court.

Report on Taxes for 1934

January 31, 1936

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

I herewith submit my report for the year ending January 31, 1936, as follows:

Taxes—Year 1934.

Balance uncollected Feb. 1, 1935	\$154,173.63
Amount collected	\$150,643.04
Amount abated	58.35

	\$150,701.39
Balance uncollected Feb. 1, 1936	\$ 3,472.24
Collections not in original levy:	
Poll taxes	\$ 164.00
Penalties—poll taxes	58.40
Interest collected	5,848.58

\$ 6,070.98

Respectfully submitted,

J. WILSON GONYA,

Tax Collector for the year 1934.

Report of Tax Collector

January 31, 1936

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

I herewith submit my report as Tax Collector for the year ending January 31, 1936, as follows:

Taxes—Year 1935:

Total tax levy	\$711,983.50
Amount collected	\$453,980.57
Amount abated	958.24
	\$454,938.81
Unpaid property taxes Feb. 1, 1936	\$251,032.69
Unpaid poll taxes Feb. 1, 1936	6,012.00
	\$257,044.69

Collections not in original levy:

Property taxes	\$ 37.50
Poll taxes	710.00
	\$ 747.50
Interest collected	\$ 4,700.63

Taxes—Year 1933:

Amount collected	\$ 34.00
Unpaid taxes Feb. 1, 1936	2,976.73

Collections not in original levy:

Poll tax	\$ 2.00
Interest	4.14
	\$ 6.14

REPORT OF TAX COLLECTOR

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Taxes—Year 1932:

Amount collected	\$	52.96
Unpaid taxes Feb. 1, 1936		1,391.74

Collections not in original levy:

Poll tax	\$	2.00
Interest		44.57
	\$....	46.57

Taxes—Year 1931:

Amount collected (not in original levy)	\$	4.74
Unpaid taxes Feb. 1, 1936		965.00

Tax sales:

Amount collected	\$	4,383.92
Interest collected		194.54

Respectfully submitted,

DELLISON C. CONROY,
Tax Collector.

Report of Police Commission

To His Excellency, the Governor of the State of New Hampshire,
and His Honor, the Mayor, and City Council of the City of
Berlin:

In accordance with the provision of Chapter 160, of the
Session Laws of 1905, we herewith submit the annual report com-
mencing December 31st., 1934 and ending December 31st., 1935.

Since the last report there have been no marked changes. One
Police Officer has resigned and one appointed.

The personnel of the department is above standard and the
discipline and general character of the Police Officers above re-
proach.

Target practice has been resumed during the last quarter of
the fiscal year, and a keen interest is being shown by all members
of the department.

APPROPRIATION

Owing to the general financial condition of the city, and the
country as a whole, a drastic cut was made in the yearly budget,
in the sum of three thousand dollars, as we are pleased to report
that we have succeeded in keeping within the sum allotted by the
Mayor and Council.

RECOMMENDATION

We would respectfully recommend to His Honor, the Mayor,
and the City Council, that the cell conditions at the Police Station
be given serious thought in the way of providing more sanitary
cell space, and would recommend the building of an ell at the rear
of the present headquarters and in connection therewith, that a
detention room of ample size for the accommodation of both men
and women who are not to be classed as prisoners, but unfortunate
in other ways. We would appreciate immediate action by your
Honorable Body in the matter, as present cell conditions are de-
plorable.

Personnel of Police Commission

F. Maurice LaForce, appointed, July 6, 1935
Term expires Sept. 1, 1936
George F. Lovett, appointed, July 6, 1935
Term expires Sept. 1, 1937
Ernest Johnson, appointed Sept. 1, 1935
Term expires Sept. 1, 1938

We would refer you to our City Marshal's report for activities of the department during the past year.

Respectfully submitted,

MAURICE LaFORCE,
GEORGE LOVETT,
ERNEST JOHNSON,

Police Commissioners.

Berlin Police Department

Report of City Marshal

To the Honorable Board of Police Commissioners:

Gentlemen:

I have the honor to submit for your consideration the yearly report of the Police Department, commencing January 1st, and ending December 31, 1935.

Whole number of arrests	1073
Males	1049
Females	24

Causes

Abusive language	1
Adultery	3
Aggravated assault	2
Assault	38
Assault and battery	2
Assault on police officer	3
Assault and robbery	1
Attempted breaking and entering	2
Automobile, allowing unfit person to operate	3
Automobile, attempt to drive while under influence of liquor	1
Automobile, disregarding stop light	5
Automobile, disregarding stop signs	23
Automobile, operating after license revoked	1
Automobile, operating with defective brakes	2
Automobile, operating with improper plates	1
Automobile, operating without a license	13
Automobile, operating recklessly	5
Automobile, operating recklessly death ensuing	1
Automobile, operating while under the influence of liquor ..	15
Automobile, larceny of automobile	3
Automobile, leaving the scene of an accident	2
Automobile, making left turn	3

POLICE DEPARTMENT

35

Automobile, parking	53
Automobile, parking near hydrant	2
Automobile, parking on wrong side of street	3
Automobile, refusing to stop for officer's signal	2
Automobile, speeding	21
Automobile, taken without the owner's permission	1
Bastardy	2
Breaking and entering	1
Breaking, entering and larceny	5
Carrying concealed weapon	1
Common drunkard	1
Destroying property	2
Defrauding hotel keeper	1
Defrauding, worthless checks	2
Derisive and obscene words	1
Derisive and profane words	1
Derisive words	3
Disorderly conduct	2
Disorderly person	2
Drunkenness	718
Embezzlement	1
Fornication	4
For other departments	5
Grand larceny	5
Interfering with an officer	4
Indecent exposure	4
Keeping disorderly house	3
Keeping gambling devises	4
Keeping minor out of school	1
Keeping minor in pool room	1
Keeping liquor for sale	3
Larceny	22
Lascivious person	1
Lewdness	3
Loitering	6
Noise and brawl	6
Non-support	6
Offensive and annoying words	1
Offensive words	1
Possession of illegal liquor	6
Promoting lottery	1
Pulling false alarm	3

Resisting police officer	1
Robbery	1
Selling liquor	3
Surety to keep the peace	4
Transporting illegal liquor	1
Truancy	2
Vagrancy	13
Wilfull trespass	3

Miscellaneous

Sent to House of Correction	82
Attempted breaks reported and investigated	3
Automobile accidents reported	127
Automobile accidents investigated	13
Bodies recovered from the river	1
Bodies taken to undertaker	1
Breaks reported and investigated	12
Bicycles reported stolen	3
Bicycles recovered	3
Cars reported stolen	11
Cars recovered	11
Cars searched for illegal liquor	2
Cars recovered for other department	1
Cats taken to incinerator plant	65
Complaints reported and investigated	504
Dogs taken to incinerator plant	63
Doors found open and secured	245
Escaped prisoners brought in	3
Fire reported and alarm given	1
Gambling machines seized	7
Insane persons for safe-keeping	19
Insane persons taken to State Hospital	4
Lost children taken to parents	18
Message delivered	6
Officers dragging the Dead River	9
Persons furnished lodging	2292
Persons brought in to be questioned	53
Persons injured in automobile accidents	57
Persons killed in automobile accidents	1
Persons fatally injured in automobile accidents	1
Persons taken to hospital	39
Persons accidentally shot	1

POLICE DEPARTMENT

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Persons drowned	1
Persons taken to doctor's office	1
Persons taken home	18
Persons for safe-keeping for drunkenness	523
Persons for safe-keeping for immigration officers	10
Persons for safe-keeping for other departments	5
Persons for safe-keeping for Sheriff	17
Persons for safe-keeping for U. S. Marshal	3
Premises searched for liquor	26
Premises searched for stolen property	4
Property reported stolen and lost	\$1,092.50
Property recovered	\$ 47.25
Raids for gambling machines	3
Stray dogs returned to owner	5
Sudden death reported and investigated	4
Suicide reported and investigated	1
Visits to dance halls	114
Visits to pool rooms	85
Windows found open and secured	7

Respectfully submitted,

WALTER J. HYNES,

City Marshal.

OFFICERS

There are twenty-two regular officers, including the City Marshal and two Assistant City Marshals, who are paid the following salaries:

Walter J. Hynes, City Marshal	\$ 44.00
Patrick J. Pinette, Assistant City Marshal	35.20
Herman Oleson, Assistant City Marshal	35.20
Samuel Baker, Night Clerk	29.10
George Ouellette, Night Clerk	29.10
Alfred Erickson, Patrolman	29.10
Eugene Hanson, Patrolman	29.10
Frank Lachance, Patrolman	29.10
Theodore Arnesen, Patrolman	29.10
Alfred Landry, Patrolman	29.10
Noel Devost, Patrolman	29.10

Sam Hodgdon, Patrolman	29.10
Hypolite Fabisiak, Patrolman	29.10
Fred Silts, Patrolman	29.10
Ralph Webb, Patrolman	29.10
Harry Bryant, Patrolman	29.10
Joseph Paquette, Patrolman	29.10
Leo Rancourt, Patrolman	29.10
Fortunat L'Heureux, Patrolman	29.10
Rene King, Patrolman	29.10
Andrew Malloy, Patrolman	25.00

POLICE MATRON

Mrs. Mary Stahl	16.50
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SPECIAL OFFICER

Joseph J. Roberge, Jr., paid at a rate of twenty-four dollars per week when on duty.

CONSTABLES

Walter J. Hynes

Patrick J. Pinette

OFFICE CLERK

E. Arthur Vallieres

I wish to express my appreciation and thanks to the Police Commission, Mayor and City Council for the cooperation I have received during the past year.

The department deeply appreciates the many courtesies and favors extended during the year.

Respectfully submitted,

WALTER J. HYNES,

City Marshal.

Report of Sealer of Weights and Measures

Berlin, N. H.
January, 31, 1936.

To His Honor, the Mayor, and Members of the City Council:

Gentlemen:-

Submitted herewith is the annual report of the Sealer of Weights and Measures for the year ending January 31, 1936.

Scales

Correct	262
Adjusted	44
Condemned for repairs	28
Confiscated	5
	339

Avoirdupois Weights

Correct	64
Adjusted	6
Condemned	4
	74

Liquid Measures

Correct	58
Incorrect	2
Oil Bottles	562
	622

Automatic Pumps

Correct	87
Adjusted	6
Condemned for repairs	24
	117

Package Re-weighing	
Correct	258
Over	111
Under	2
	371
Coal Re-weighing	
Correct	1
Cart Bodies Used in Wood Deliveries	
Correct	4
Yard Sticks	
Correct	20
Tank Trucks	
Correct	8
Tank Meters	
Correct	5
Property owned by this department, Complete equipment for Scaler of Weights and Measures.	
Total reports to State Supervisor	219

Respectfully submitted,

VICTOR DUTIL,
Scaler of Weights and Measures.

Report of Building Inspector

To His Honor the Mayor, and City Council, of the City of Berlin:
Gentlemen:

I herewith submit my report as Inspector of Buildings for the year ending January 31, 1936.

There were issued 88 permits, divided as follows:

- 9 Permits for remodeling and building private garages with a value of \$3,310.00.
- 32 Permits for reroofing with a value of \$6,474.00.
- 36 Permits for general repairs and alterations with a value of \$20,825.00.
- 4 Permits for filling stations with a value of \$5,850.00.
- 3 Permits for new houses with a value of \$4,350.00, one of which has only foundation completed.
- 2 Permits for public garages with a value of \$2,400.00.

There were only two permits for the use of wood shingles.

All applications for the erection of electric signs and installation of gas pumps which were referred to this office, were investigated and acted upon.

Copies of all permits are on file in this office.

I would recommend that at an early date the Mayor and Council have an ordinance drawn up as to size and quality of material to be used in construction of certain types of buildings especially where they carry great roof loads. Every City of importance has in its ordinance size and quality of material used in framing every type of building, even to small private garages.

The question arose on two different buildings the past year as to whether the Building Inspector had authority to order certain size material to be used in framing these buildings, or whether it was up to the Contractor or Owner to use material they saw fit. I think that this matter should be given careful attention.

In conclusion, I wish to thank the Mayor and members of the City Council, City Officials, Building Contractors and the Public for their hearty co-operation.

Respectfully submitted,

ULYSSES H. REID,

Feb. 4, 1936

Building Inspector.

Report of Library Trustees

February 14, 1936.

To His Honor, the Mayor, and City Council of the City of Berlin:

We, the Trustees of the Berlin Public Library, herewith submit our forty-second annual report, together with the Treasurer's statement and the Librarian's report.

We realize that the City cannot provide as much money for the Library as it did in more prosperous years, but we feel that the present appropriation is the minimum that will permit operation of the Library.

We recommend, therefore, that next year's appropriation be at least equal to this year's.

Respectfully submitted,

NORMA R. T. ORDWAY,
ARTHUR J. BERGERON,
LEO J. CAMPAGNA,

Library Trustees

TREASURER'S STATEMENT**Receipts:**

Balance on hand	\$ 183.32
City appropriation	6,000.00
Guaranty Trust (balance)	109.48
	\$ 6,292.80

Disbursements:

Books	\$ 1,003.88
Periodicals	281.95
Bindings	92.41
Salaries	3,485.25
Janitor	90.00
Heat	297.05
Light	375.01
Permanent improvements	245.00
Supplies	152.65
Telephone	29.45
Repairs	31.20
Insurance	57.80
Cleaning	40.80
Incidentals	.75
	6,183.20
Balance on hand	\$ 109.60

Respectfully submitted,

LEO J. CAMPAGNA,

Treasurer.

LIBRARIAN'S STATEMENT**Cash Account:**

Cash on hand, January, 1935	\$ 5.11
Fines and fees, 1935	520.06
	\$ 525.17

Expenditures:

Cleaning	\$ 374.48
Supplies	15.94
Lewiston Sun	7.20
Repairs, labor, etc.	16.50
Telephone	11.00
Postage	24.42
To substitutes	8.75
Express, freight, etc.	8.15
Returned deposits	26.00
Books and subscriptions	21.40
Miscellaneous	4.08

 517.92

 Balance on hand, January, 1936 \$ 7.25

Respectfully submitted,

 KATHERINE F. GOTHREAU,
 Librarian.

Report of Fire Department

February 19, 1936.

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

I herewith submit the annual report of the Fire Department of the City of Berlin for the year ending December 31, 1935.

During the year the department answered 565 calls, including eight calls for assistance in other towns, four calls for rescue squad with inhalator, and 31 false alarms.

The department traveled 748.7 miles, worked 200 hours and 41 minutes at fires and used the following materials: 15,550 ft. of fire hose, 42,560 ft. of chemical hose, 7,703 ft. of ladders, 57 gallons of chemicals and 12,530 gallons of water from booster tank.

The fire loss for the year was \$13,221.47 on buildings and \$3,811.06 on contents making a total loss of \$17,032.53. This is considered a very low loss for cities our size and will be very close to the record low for New England in 1935.

The Two Platoon System which took effect in this department in January 1935 has improved the general efficiency of the department to a great extent. This System has proven very valuable to the City, as we have more men on duty at all times, which gives better protection to the tax payers of the city.

The Fire Trucks have been repaired during the year and are in perfect working condition. We also had the building weather-stripped which has helped a great deal in the saving of coal. We have installed 4 new rectifiers during the year to keep up the fire alarm system which is in very poor condition and I wish to recommend that money be appropriated to make a general repair of the system, this would include the changing twelve old style street boxes, also adding four new ones, and a new whistle.

The Paige Combination that was purchased in 1920 is still in use but should be replaced by a new piece of apparatus and the Paige converted to use as a service truck.

We have installed but one hydrant during the year. Plans should be made to install a few every year as we still have some sections that are poorly protected.

In closing, I wish to express my thanks to the Mayor, City Council, Fire Committee and residents of the City for the many favors shown me in the performance of my duties.

Respectfully submitted,

O. B. BERGQUIST,

Chief Engineer.

Report of Health Department

Personnel of the Department

Ehsabeth H. Mason	26 Green Street
Term expires April, 1936	
E. R. B. McGee, M. D.	45 High Street
Term expires April, 1937	
Albert Letourneau	30 Pershing Avenue
Term expires April, 1938	

Official Staff

N. B. Dresser, M. D., Health Officer	155 Prospect Street
Marie E. Vallee, R. N.	101 Granite Street
Child Hygiene and Infant Welfare Nurse	
Loretta L. Brassard, R. N.	838 Second Avenue
Parochial School Health Nurse	
Emma B. Bigelow, R. N.	236 Norway Street
Tuberculosis Nurse	

REPORT OF THE HEALTH OFFICER

Berlin, N. H., Dec. 31, 1935.

To His Honor, the Mayor, the City Council and the Members of the Board of Health:

I herewith have the honor to submit the Twenty-fifth annual report of the Department of Health. This report covers the activities of the Department for the year ending December 31, 1935.

I wish to express my appreciation for courtesies extended by all Departments of the City Government and for the cooperation of Members of the Board and the Official staff.

Summary of Activities of the Department

1. **Population:** Statistics are based on a national census taken every ten years. The United States Census Bureau figures for 1930 give the City of Berlin a population of 20,018.

2. **Death Registration:** During the past year there were 148 resident and 16 non-resident deaths, a total of 164. This gives a death rate per 1,000 residents of 8.2.

3. **Birth and Stillbirth Registration:** For the year 1935 there were 415 living births and 16 stillbirths registered with the City Clerk, giving a birth rate of 21.55.

4. **Communicable Diseases:** There were 210 cases of communicable diseases reported during the past year, a decrease of 522 from the year 1934. A summary of the diseases will follow. A total of 346 children were vaccinated during the year, and 528 children received Toxoid injections to insure immunity against diphtheria. The New Hampshire Tuberculosis Association conducted monthly clinics, as usual, under the supervision of Dr. Robert Deming. The department's venereal disease clinic was held weekly at the St. Louis Hospital with Dr. J. E. Larochelle in attendance. There were 51 clinics held and 473 treatments given.

5. **Infant Welfare:** The records show 25 resident deaths of children under one year of age with 415 living births, giving an infant mortality of 60.2. During the year there were 19 deaths of infants under one month of age or 11.5% of the total deaths for the city. The Infant Welfare clinics were held weekly at the City Hall and a pre-school clinic held monthly.

6. **Water Supply:** Reports received from the State Board of Health on water samples from the City's supply have all stated that the water is of good quality. Additional chlorinating apparatus has been installed by the Water Department this year.

7. **Milk Supply:** Analyses of milk and cream supplied to the people of Berlin have been made as in the past. All milk comes from Tuberculin tested herds.

8. **Inspections:** All complaints of unsanitary conditions have been investigated and the conditions remedied.

9. **Laboratory:** A tabulation of work done in the laboratory will follow.

Respectfully submitted,

N. B. DRESSER, M. D.

Health Officer.

Approved:

ELISABETH H. MASON,

E. R. B. McGEE, M. D.,

ALBERT LETOURNEAU,

Members of the Board of Health.

COMPARATIVE SUMMARY OF VITAL STATISTICS

	1930	1934	1935
Population	20,018	21,583 (computed)	20,018
Number of deaths	188	171	164
Death rate per 1,000	9.4	7.9	8.2
Number of births	518	396	415
Birth rate per 1,000	25.9	18.3	21.55
Death rate under 1 year	32	36	25
Death rate under 1 year per 1,000	61.8	90.9	60.2
Stillbirths	19	20	16

Communicable Diseases

	1932	1933	1934	1935
Measles	33	1	534	25
Scarlet fever	54	154	141	64
Tuberculosis	27	10	19	21
Diphtheria	7	1	1	1
Whooping Cough	3	0	25	0
Chicken pox	8	73	0	10
Gonorrhea	10	16	9	2
Syphilis	26	14	8	18
Parotitis	0	1	1	33
Typhoid fever	6	5	1	3
Poliomyelitis	1	1	1	1
Rubella				31
Cerebro spinal meningitis				1

Tabulation of Work Done in Laboratory

Diphtheria cultures	23	9	3	4
Sputums examined	29	11	10	55
Smears for gonococci	24	30	8	11
Water analysis (City and private sources)	27	27	32	22
Milk and cream analysis	208	124	184	124

INFANT WELFARE AND CHILD HYGIENE NURSE'S ANNUAL REPORT

Infant Welfare

Number of babies under supervision	139
Number of babies in attendance to clinics (weekly ave.)....	26
Number of babies examined by physician	494

Number of new babies registered	171
Number of babies discharged	31
Number of babies transferred to Pre-school Division	146
Number of deaths of supervised babies (over 1 week of age)	2
Number of deaths of unsupervised babies (over 1 wk. of age)	3
Number of home visits	375
Pre-school	
Number of pre-school under supervision	831
Number in attendance to clinic	233
Number examined by physician	106
Number of new patients	12
Number discharged	140
Number received from Infant Welfare Division	146
Number of deaths	4
Number of home visits	487
Summary	
Total number of clinics for the month	57
Total number of children under supervision	970
Total number of children found defective	167
Total number of defects corrected	91
Total number of home visits	862
Yearly report 1935, Year ending December 31, 1935.	
Number of home visits for Overseer of the Poor Department	
Jan., Feb., March	106
Number of babies in Kiwanis free bed	5

Respectfully submitted,

MARIE E. VALLEE,

Registered Nurse

PAROCHIAL SCHOOL HEALTH REPORT—BERLIN, N. H., YEAR ENDING DECEMBER 31, 1935

	St. Regis	St. Joseph	St. Patrick	Ang.	Guardian	Total
Census—January 1, 1935	970	540	403	950		2863
Census—January 1, 1936	954	546	417	927		2816
No. Pupils weighed and measured	1105	617	526	1115		3363
No. Pupils found underweight 10 percent	173	73	100	106		452
No. Pupils with defective vision	63	33	20	87		203
No. Pupils with defective hearing	27	8	7	26		68
No. Pupils with def. teeth (extreme cases)	28	20	9	39		96
No. Pupils with enlarged tonsils and adenoids	128	66	52	115		361
No. Pupils examined for pediculosis	259	132	54	416		861
No. Pupils found with pediculosis	116	58	0	93		257
No. Pupils sent home who had temperature or rash	37	17	20	21		95
No. Dressings at schools	140	67	47	158		412
No. Dressings at office	161	104	104	134		503
No. Home visits for school children	35	28	23	53		139
No. Pupils exposed to scarlet fever examined		114	153			267
No. Pupils exposed to measles examined						160
No. Pupils who received milk	87	42	27	84		240
No. Pupils who received cod liver oil	18	6	9	12		45
No. Pupils immunized against diphtheria	149	71	44	76		340
No. Home visits to investigate contagious diseases						114
No. Home visits for city poor department						34
Baby work done during other nurse vacation:						
No. Babies examined by physician						45
No. Babies in attendance to clinic						101
LORETTA L. BRASSARD, R. N.						
Public Health Nurse.						

NEW HAMPSHIRE TUBERCULOSIS ASSOCIATION, INC.
Statistical Report of the Work Done in Berlin, N. H., in 1935

Number of clinics held	20	
Number of new cases examined	124	
(a) Adults	87	
(b) Children	37	
Number of old cases examined	173	211
	38	
Number of patients under supervision	150	
Number of positive cases	36	
(a) Adults	36	
(b) Children	0	
Number of suspicious cases	114	
(a) Adults	83	
(b) Children	31	
Number of patients sent to Sanatorium		9
Number of cases arrested		11
Number of cases improved		95
Number of cases of tuberculosis reported		21
Number of deaths from tuberculosis of supervised patients..		1
Year	Patients	Deaths
1933	144	0
1934	142	1
1935	150	1

Respectfully submitted,

EMMA B. BIGELOW, R. N.
 N. H. Tuberculosis Association Nurse.

Report of School Department

January 31, 1936

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

Herewith we submit a brief report of the Department of Public Schools for the city fiscal year ending, January 31, 1936. A detailed educational report is issued at the close of each school year (June 30), and copies may be secured from the office of the Superintendent of Schools.

The Board of Education and all school officials have tried to use every feasible means to operate the best schools possible with the amount of money granted for educational purposes. Naturally, the Board of Education is anxious to cooperate with other city departments in keeping the city government costs as low as possible. However, continued reduction in school appropriations necessarily means reduced educational opportunities for the boys and girls of Berlin.

This year \$159,251.25 was spent for schools. This amount has no significance unless you use something as a measuring stick for a basis of comparison. Below is given the amount of money spent for schools over a period of years and the total school enrollment for the same years:

Fiscal Year	School Expenditures	Total Enrollment*
1930-1931	\$204,926.02	1,910
1931-1932	198,492.38	1,893
1932-1933	179,671.78	1,954
1933-1934	153,621.28	2,056
1934-1935	165,136.69	2,000
1935-1936	159,251.25	2,029

*June 30 during fiscal year.

As will be observed, less money was spent for schools this fiscal year than any year except 1933-1934 when all salaries were reduced from 10 to 20 per cent. During the past three years, books have been used up faster than they have been replaced and the number of teachers has been reduced. Beginning September 1, 1936, it seems almost imperative to add one or two more teachers and more books.

In closing, we wish to express our appreciation to the Mayor and the members of the City Council for their cooperation. The schools belong to the public and we solicit your interest and support.

Respectfully submitted,

P. J. HINCHEY, Chairman,

HILDRETH BROWN,

E. J. LEGASSIE,

Board of Education.

L. P. YOUNG,

Superintendent of Schools.

BERLIN PUBLIC SCHOOLS—FINANCIAL STATEMENT

	Expended 1935-1936
Control	
Census	\$ 10.00
Board of Education	200.00
Administration	223.26
Superintendent's salary	2,500.00
Clerical	1,622.80
Supplies	70.68
	\$ 4,626.74
Instruction	
Admin. and Super.	
Principals' salaries	\$ 4,514.75
Clerical	2,282.00
Principals' offices	169.23
Other expenses	5.00
Instructional Service	
Teachers' salaries	99,585.64
Supplies	2,936.70
Textbooks	1,916.52
Library	329.65
Tests and measurements	4.23
Commencement	100.21
Other expenses	592.80
	\$112,436.73
Operation of Plant	
Janitors' salaries	\$ 12,712.70
Janitor supplies	528.29
Fuel	6,756.10
Light	2,277.53
Power and heat	1,449.13
Other expenses	132.25
	\$ 23,856.00
Maintenance of Plant	
Grounds	\$ 8.16
Buildings	1,408.83
Service systems	480.70

Equipment	
Instructional apparatus	1,218.59
Furniture	18.71
Other apparatus	86.86
	\$ 3,221.85
Auxiliary Agencies	
Transportation	\$ 4,971.00
Tuition	1,325.31
Nursery School and Adult Education	138.86
Noon lunch	97.44
	\$ 6,532.61
Coordinate Activities	
Attendance service	\$ 1,358.50
Medical service	180.62
Dental service	267.30
Nurse service	1,515.54
Other expenses	31.00
	\$ 3,352.96
Fixed Charges	
Insurance	\$ 12.00
Head tax	4,066.00
Telephone rental	209.51
	\$ 4,287.51
Capital Outlay	
Land and sites	\$ 60.00
Buildings	125.52
Service systems	160.76
Equipment	
Furniture	257.11
Instructional apparatus	303.92
Other apparatus	29.54
	\$ 936.85
Total expenditures	\$159,251.25

Berlin Water Board

Chairman

GEORGE F. LOVETT

Clerk

ERNEST J. GAGNON

Members of the Board

ARTHUR J. BERGERON, Mayor, Member Ex-Officio

*Henry G. Gosselin Term expires

Ernest J. Gagnon Term expires 1938

Otto J. Dahl Term expires 1937

George F. Lovett Term expires 1936

*Appointment held over.

WALLACE GRAVES, Superintendent

ERNEST E. TANKARD, Assistant Superintendent

A. L. SYLVESTRE, Cashier

Report of Water Commission

Board of Water Commissioners,
Berlin, N. H.

Gentlemen:

I have the honor to submit herewith, the eleventh annual report of the Water Department for the year ending December 31st, 1935.

Due to the fact that the population of the City has not been increasing and practically no new buildings are being constructed, there has been little need of new extensions to our distribution system. The only major extension during the year consisted of about 450 feet of six-inch cast iron pipe which was laid to furnish water for fire protection on upper Hillsboro Street. Unskilled labor was furnished by the Federal Emergency Relief Administration, while materials and skilled labor were supplied by the Department. No increased income was realized by this extension, the object being to take advantage of the new construction of Merrimack Street and lay sufficient water mains for future use in this section. Another advantage upon the completion of the above hook-up was the elimination of a section of the old Fortier Spring system which was being used as a supply line for this particular section.

Nineteen new services have been added to the system and twenty old services relaid to the property line.

Freeze-ups were not as great this year as in 1934. One hundred forty-one house services, one six-inch main line and one two-inch main lines were thawed out. Eighteen frozen hydrants were thawed by the department. Special effort was made during the year to lower as many of these pipes as possible. There are a few still remaining, which we hope to remedy next year.

The inspection and survey of services which was started last year was carried on again this year. Owners of houses having leaky fixtures were notified to have same repaired. A few leaky service

pipes were found and repaired by the department. Next year we hope to complete this survey.

The purchase and installation of two new chlorinators together with housing facilities during the year has been one of our outstanding improvements. One chlorinator was installed on the Bean brook supply, the other, on the Horn brook supply. With these two additions, the water supply is now one hundred per cent chlorinated, which conforms with recommendations laid out by the State Board of Health.

During the high water periods, in the Spring and Fall, numerous complaints have been received at the office relative to dirty water. Two fine wire mesh filters have been set up at our regulator house for expirimental purposes. These will be tried out next Spring and if they prove satisfactory, we hope to build housing quarters and purchase additional filters with capacities large enough to filter the entire City water supply.

The major project at the present time has been the work at the Godfrey reservoir on the upper Ammonoosuc river. Heretofore one of the largest items was the transportation of supplies and equipment to the reservoir site. This year we obtained a permit from the Government to construct a road which was made passable for trucks. The road consisted of the construction of 1,400 feet of entirely new road and the rebuilding and graveling of one and one-half miles of old tote road. Upon the completion of the road, trucking was carried on directly from Berlin, a distance of approximately thirteen miles. Work was carried on in the reservoir basin in the usual manner until late Fall, when work ceased due to the cold weather. Our aim this year was to add more flash boards thereby increasing our storage. In order to accomplish this, it was necessary to confine our work to the upper part of the basin. Approximately 9,000 cubic yards of top soil, stones, stumps, etc., were removed, increasing the storage one-half million gallons. Ten inches more of flashboards have been added to the dam, making a total of thirty-two. We were again fortunate this year in obtaining another group of F. E. R. A. workers to help with the project. Approximately \$10,000.00 was spent on said project. Of this amount, \$4,000.00 was contributed by F. E. R. A. and W. P. A. help. It is our hope to continue operation on the reservoir next Spring as unlimited improvements both to storage and purity of water are offered at this source.

Recommendations

There are still seven hydrants in the City which are not equipped with individual valves. In case of an automobile collision, or necessary repairs which may be needed, much inconvenience is caused in the shutting off of water, due to the fact that domestic service is temporarily discontinued during repairs, and in some cases, it is necessary to shut off several hydrants also.

There is still much to be done in the way of discontinuing present dead end lines, cross lot house service pipes, and service pipes serving more than one house. These are being gradually cut out and replaced with individual pipes.

With the above aim in view, we should within the next few years have a system which will conform one hundred per cent with recommendations laid down by the National Board of Fire Underwriters and a water of quality second to none.

In closing, I wish to thank the Board of Commissioners for the hearty cooperation extended to me in the performance of my duties during the year.

Respectfully submitted,

WALLACE GRAVES,

Superintendent.

Report of Water Commissioners

February 17, 1935.

To His Honor, the Mayor, and City Council, Berlin, N. H.

Gentlemen:

In accordance with your wishes, your Board of Water Commissioners submit the yearly report of activities of the Water Department.

Purification

To fulfill the demands of the State Board of Health, and the statutes of the State of New Hampshire, we have caused to be installed two chlorinators on what is known as the "East Side System". One chlorinator being installed in the ten inch main on Hutchins street at Bean brook. The other in the twelve inch main in "Dummer yard", near Napert Village, about eight hundred feet easterly of Boston & Maine engine house. With installation of above chlorination, our water system is one hundred percent chlorinated.

Reservoirs—Godfrey Reservoir, Capacity, 12 Million Gallons

The storage capacity of our Ammonoosuc reservoir was increased to the extent of one half million gallons during the year, making our present storage at this point twelve million gallons of water.

East Side System of Reservoirs—Total Capacity, 15 Million Gallons

Keene, on Horn brook, Anderson and Steward, auxiliary to Keene, and Bean brook reservoir constitute the storage of waters of this system, and are kept up to one hundred percent as to condition, as prevailed when system was purchased in 1925.

Water Storage Tanks—Capacity of Both, 50,000 Gallons

Forbush Avenue tank, which supplies water to that section of our City east of Kent street was renewed during the year, the former tank having outlived its usefulness in that it was beyond repair and considered by us dangerous to life and property.

Ramsey Hill Tank

This tank located on Hillside Avenue is supplied from the Ammonoosuc system by gravity, and also by a booster pump on Spring street in case of necessity of closing down the Ammonoosuc supply for repairs or cleaning.

Water Mains

In general our water mains are in good state of preservation, and of ample size to afford steady flow and pressure.

Water Tax Collections

Owing to general business conditions, collecting of water bills has been a great problem and we have been as lenient as possible with water users, and a very small percentage of services have been shut off. This fact, we hope, will be appreciated by the public, whom we judge, have been as faithful in their payments as is possible under present financial straits.

Respectfully submitted,

Board of Water Commissioners

ARTHUR J. BERGERON, Mayor, Ex-Officio

GEORGE F. LOVETT, Chairman of Board

ERNEST J. GAGNON, Clerk of Board

OTTO J. A. DAHL, Commissioner

HENRY G. GOSSELIN, Commissioner

Report of Public Works

January 31, 1936

To His Honor, the Mayor, and City Council of the City of Berlin:
Gentlemen:

Herewith I submit the report of the Public Works Department for the year ending January 31, 1936.

The regular work of this department has been curtailed as much as possible this year in order that the funds could be diverted to the needs of the Relief Department. To this end we have supplied material for E. R. A. and W. P. A. to the amount of \$49,352.85.

This year a considerable amount was expended in tarring streets. This was deemed necessary to preserve the work already done by the State Aid Construction of last year. This work cost us \$7,564.74.

Cates Hill

Cates Hill road was completed this year at a cost to the city of \$2,074.50. This road is now complete from Hillside Avenue right through to the Milan Road.

Cemetery

Cemetery Lots were staked off in the new City Cemetery and a reservoir was built above the old cemetery. This will provide an additional supply of water during the dry summer months.

Concrete Pipe Plant

The concrete pipe plant was operated continuously during the year except for the months of August and September. We now manufacture 12-inch, 18-inch, 24-inch, 30-inch and 36-inch pipe. This provides the city with a good grade of sewer pipe at a very small cost especially for the last four months since W. P. A. has been supplying cement and reinforcing wire as well as the labor cost.

City Gardens

Again this year the Public Works Department has cooperated with the Relief Department in planning and preparing the City Gardens. We have plowed, cultivated and staked out three major plots of land and sub-divided them into 404 lots 40x80 at a cost of \$1,197.51.

Swimming Pools

Two Swimming Pools were operated during the summer months, one at Berlin Mills and another at the Y. M. C. A. field. These pools were very much patronized and enjoyed by the children from all over the city. It is gratifying indeed to see how much the children enjoy these pools to say nothing of the actual benefits derived from them. Swimming is regarded as one of the best forms of exercise. Many of our boys and girls have learned to swim during the past summer thereby fortifying themselves against any emergency in the water.

Engineering

The regular routine work of this department was carried on throughout the year such as giving sewer locations, running lines, making the necessary blue prints and specifications. We have added to the files of the city a complete quota of registered plans of the city as originally laid out. These have been collected from various sources. Many of them were obtained from the Brown Company files. Owing to the exacting detailed specifications and plans for the Emergency Relief Administration, the Works Progress Administration and the Public Works Administration the engineering force has been very busy during the past year. Below is a partial list of the estimated jobs. Each one of these E. R. A. and W. P. A. jobs contains five full pages of detail information. While the P. W. A. was still more exacting; they required twenty full pages of details.

E. R. A. Jobs

- No. 2305 East Side Drainage System.
- No. 2317 Cement Pipe.
- No. 2337 Champlain Street Drain.
- No. 2338 Grading Cedar Street.
- No. 2312 Main Street 24-inch Sewer.
- No. 2314 Mason Street Surface Drain.
- No. 2313 Merrimaek Street Surface Drain.
- No. 2344 Roadside Beautification.

- No. 2341 Sixth Avenue Drain.
No. 2310 Willard Street Drain.

W. P. A. Jobs

- No. N—Co-3 Main Street Sewer.
No. N—Co-5 Sixth Avenue Drain.
No. N—Co-6 Reinforced Concrete Pipe.
No. N—Co-7 Corbin Street Grading and Drain.
No. N—Co-11 Cleaning Dead River.
No. N—Co-12A Blanchard Street Sewer.
No. N—Co-12B Blanchard Street Grading.
No. N—Co-14 City Yards Improvement.
No. N—Co-15 Eighth Street Drain.
No. N—Co-16A Hillsboro Street Drain.
No. N—Co-16B Hillsboro Street Grading.
No. N—Co-24 Church Street Drain.
No. N—Co-27 Liberty Park Drain.
No. N—Co-29 Airport Grading.
No. N—Co-31 Township Boundary Survey.
No. N—Co-32 First Avenue Drain.
No. N—Co-33 Grade City Cemetery.
No. N—Co-34 Petrograd Street Drain.
No. N—Co-36 Cascade Trunk Line Sewer.
No. N—Co-37 Western Avenue Sewer.
No. N—Co-38 Western Avenue Drain.
No. N—Co-39 Western Avenue Retaining Wall.
No. N—Co-40 Western Avenue Grading.
No. N—Co-41 Third and Fourth Avenue Drain.
No. N—Co-42 Tarvia Tank Foundations.
No. N—Co-43 Sweden Street Grading.
No. N—Co-46 Paint Three Steel Bridges.
No. N—Co-47 Hinchey Street Foundation.
No. N—Co-48 Cates Hill Road.
No. N—Co-49 Traffic and Parking Survey.
No. N—Co-50 New City Maps.
No. N—Co-51 Glen Avenue Relocation.
No. N—Co-52 Franklin Street Drain.
No. N—Co-55 Riverside Drive Sewer.
No. N—Co-56 Wading Pool Y. M. C. A. Field.
No. N—Co-57 Berlin Mills Swimming Pool.
No. N—Co-58 Demers Street Swimming Pool.
No. N—Co-59 Public Buildings Improvements.

P. W. A. Jobs

No. 1031A City Shop and Garage.

No. 1031B Straighten Mason Street at Boston & Maine Depot.

No. 1031C York Street Underpass.

Snow Removal

Snow removal during the past winter was very much handicapped owing to the fact that so many of our large storms came in quick succession thereby not allowing the previous storm to be removed or the remaining snow to settle. We heartily appreciate the cooperation given us by the citizens of our community in our battle with this deluge of snow. Within a period of ten days almost four feet of snow had fallen. While we have tried to be as reasonable as possible in the displacement of our snow yet we were unable to satisfactorily plow our streets without putting some snow in the various driveways. So far this winter snow removal has cost the city \$13,074.57.

In closing, I wish to express my thanks to the Mayor, City Council, Public Works Committee, and the citizens in general for the many courtesies shown me in the performances of my duties.

Respectfully submitted,

P. L. MURPHY,

Commissioner of Public Works.

Report of the Overseer of the Poor

January 31, 1936.

To His Honor, the Mayor, and the City Council of Berlin:

Gentlemen:

I herewith submit my report as Overseer of the Poor for the year ending January 31, 1936:

Due to the fact that I have held this office only since July 8, 1935, I will confine my report from that date until the end of the fiscal year.

Shortly after I took office, the State of New Hampshire requested a number of changes to be made in the personnel of the office. At that time I thought it was best that the City conform with all such requests, due to the fact that we were being reimbursed 50% by the State for our expenditures. More investigators were added and some of the employees of the department were replaced. At the time, this caused considerable criticism. But since that time, the value of this move has proven itself in the expenditures of the department. The investigators, through their work, found that a great number of the relief recipients then being aided by the City were not in need of the help, and a great number of cases were closed.

The E. R. A. Work Relief Program which had been in operation since the beginning of the year closed in August and threw a great many of the men back on complete relief for a period of nearly three months. The W. P. A. Program which started in November again helped greatly to decrease the load of the City.

On October 31, the State ran out of funds and discontinued reimbursing. This meant that the City of Berlin had to stand the full expense of relief for the last three months of the year. If this had not happened, I believe that the City Poor Department would have found it possible to stay within their appropriated budget.

During the year the City helped 853 cases or families, comprising 3084 individuals. The Old Age Assistance Cases increased somewhat and now number 53. Out of the total of 853 cases there were 90 cases of aid to soldiers.

The reasons for the increase in the number of persons helped over that of past years are many and varied. A great number of these people have been receiving help from the City since the beginning of the depression. The new cases that have applied have been mostly Brown Company men, or men whose jobs in other concerns were affected by the present status of the Brown Company. Under the present plan of re-organization, the Brown Company has found it necessary to close certain sections of their plants for short periods, making it necessary for a number of cases to apply temporarily for help. I can see no possible relief from this large case-load until our major industry finds it possible to employ more men, or some new concern decides to locate in Berlin.

During the year a number of cases were transferred to the County from the City.

I wish to thank His Honor, the Mayor, the members of the City Council, particularly those who served on the Committee of the Poor, other City Officials, and the citizens for the valuable aid and advice given me during the past year.

Respectfully submitted,

ERMOND HUGHES,

Overseer of Poor.

Report of City Treasurer

REVENUES

Year Ended January 31, 1936

	Anticipated	Receipts	Income	Deficit.
Int. and dividends .	\$ 4,000.00	\$ 3,558.53		\$ 441.47
Insurance tax	7.00	7.88	.88	
Railroad tax	3,600.00	4,644.10	1,044.10	
Savings Bank tax	4,050.00	3,874.61		175.39
National forest land tax	1,500.00	1,719.58	219.58	
Motor vehicle permit fees receivable	10,000.00	8,438.71		1,561.29
Other Income:	20,000.00			6,789.28
State Athletic Com.		9.62		
Interest, net		11,890.96		
Milk licenses		162.54		
1933 tax penalties		.40		
1934 tax penalties		58.40		
Municipal court		1,088.80		
Total miscellaneous revenues	\$ 43,157.00	\$ 35,454.13	\$ 1,264.56	\$ 8,967.43
Real estate & personal property taxes	690,703.50	439,670.81		
National bank stock	1,994.00	1,994.00		
Poll taxes	19,286.00	13,274.00		
Uncollected taxes		257,044.69		
	\$755,140.50	747,437.63		
Anticipated revenues deficit		7,702.87	7,702.87	
	\$755,140.50	\$755,140.50	\$ 8,967.43	\$ 8,967.43

CITY OF BERLIN, N. H.—CURRENT FUND

	Appropriation Expenditures		Credits	Overdraft	Unexpended
	\$	270.70 \$	270.70		
Advertising		60.00	60.00		
Airport		66,500.00	66,500.00		10,000.00
Bonds		600.00	1,336.00	736.00	
Cemetery		5,000.00	5,991.56	90.00	901.56
City Hall		100,000.00	181,718.08	65,685.29	16,032.79
City Poor Department		83,261.59	83,261.59		
County Tax		1,500.00	1,616.10		116.10
Election Expenses		2,000.00	2,133.92	629.90	495.98
Electrical Department		48,000.00	48,079.84	753.88	674.04
Fire Department		200.00	284.63	186.95	102.32
Forest Fires		60.00	60.00		
Grand Army		6,000.00	6,074.52	101.10	26.58
Health Department		50,000.00			14,985.69
Insurance & Interest					
Insurance			1,073.95		
Interest on Bonds			23,843.75		
Interest Discounts on Notes Payable			10,569.43	2,969.06	
Interest Discounts on Taxes			2,496.24		
Library	6,000.00		6,000.00		
Lighting Streets	17,000.00		17,120.84		120.84
Miscellaneous	5,000.00		5,084.63	881.25	796.62
Overlay	5,000.00		5,366.68	5,335.08	4,968.40

CITY OF BERLIN, N. H.—CURRENT FUND (Continued)

Parks and Playgrounds	100.00	67.24		32.76
Police Department	39,000.00	39,063.26	93.25	29.99
Printing and Office Supplies	1,700.00	1,839.11	385.36	46.25
Public Works Department	104,293.21	138,279.04	5,720.20	28,265.63
Salaries	18,000.00	17,382.33		617.67
School Department	150,000.00	159,251.25	2,442.96	6,808.29
State Aid Construction	3,600.00	3,600.00		
State Tax	42,195.00	42,195.00		
Sub Total	\$755,140.50	\$870,619.69	\$ 96,010.28	\$ 32,776.30
Non-Budget Fund:				
City Hall Rest Room		268.12	249.93	18.19
Total	\$755,140.50	\$870,887.81	\$ 96,260.21	\$ 32,776.30
Anticipated Revenues Deficit			7,702.87	
Current Fund Deficit, 1935			\$ 59,966.27	\$ 32,776.30
				27,189.97
			\$ 59,966.27	\$ 59,966.27

BALANCE SHEET—JANUARY 31, 1936**Assets**

Cash:	\$ 54,270.33
General Account, Berlin City Nat. Bank ..	\$ 25,026.32
Manchester National Bank	29,154.01
City Treasurer, petty cash	15.00
City Clerk, change account	75.00
Cash in Liquidation:	
Berlin National Bank	2,609.54
Net Taxes Receivable:	265,850.40
1931 Taxes	965.00
1932 Taxes	1,391.74
1933 Taxes	2,976.73
1934 Property Taxes	1,622.24
1934 Poll Taxes	1,850.00
1935 Property Taxes	251,032.69
1935 Poll Taxes	6,012.00
Tax Sales	12,937.35
Net City Debt, February 1, 1935	\$408,370.31
Less net receipts and adjustments	5,566.93
	\$402,803.38
Plus 1935 Budget Deficit	\$19,468.91
1935 Non-Budget Fund Deficit	18.19
1935 Revenues anticipated in excess of receipts	7,702.87
Deficit for year ending January 31, 1936	27,189.97
	\$429,993.35
Less Bonds paid in 1935	66,500.00
Net City Debt, January 31, 1936	363,493.35
Total	\$699,160.97

Liabilities

Emergency Notes payable	\$225,000.00
Accrued Interest payable	7,102.75
Bonds outstanding, February 1, 1935	\$531,800.00
Less paid	66,500.00
Net Bonds outstanding, January 31, 1936 ..	465,300.00
Dog Licenses	890.11
John A. Labrie, tax account	868.11
Total	\$699,160.97

CITY OF BERLIN, N. H.—BONDED DEBT, JANUARY 31, 1936

	Amount Issued	Amount Outstanding
City of Berlin, 4% School Bonds	\$ 40,000.00	\$ 2,000.00
Issued July 1, 1916; \$2,000.00 maturing annually to July 1, 1936.		
City of Berlin, 5% Public Improvement Bonds	126,300.00	30,300.00
Issued July 1, 1921; \$8,000.00 maturing annually to July 1, 1923; \$7,000.00 maturing annually to July 1, 1931; \$6,000.00 maturing annually to July 1, 1940; \$300.00 payable July 1, 1941.		
City of Berlin, 5% School Bonds	400,000.00	120,000.00
Issued November 1, 1921; \$20,000.00 maturing annually to November 1, 1941.		
City of Berlin, 4½% School Bonds	80,000.00	28,000.00
Issued August 1, 1922; \$4,000.00 maturing annually to August 1, 1942.		
City of Berlin, 4½% Pub. Improvement Bonds	75,000.00	20,000.00
Issued July 1, 1924; \$5,000.00 maturing annually to July 1, 1939.		
City of Berlin, 4½% Jr. High School Bonds .	175,000.00	75,000.00
Issued December 1, 1925; \$10,000.00 maturing annually to December 1, 1940; \$5,000.00 maturing annually to December 1, 1945.		
City of Berlin, 4½% East Side School, Fire Station and Voting Place Bonds	80,000.00	40,000.00

Issued July 1, 1927; \$5,000.00 maturing annually to July 1, 1943.
 City of Berlin, 4½% School Improvement Bonds 200,000.00 150,000.00
 Issued July 1, 1930; \$10,000.00 maturing annually to July 1, 1950.

Total Bonded Debt	\$465,300.00
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Tax Emergency Notes

Bearer (to State of N. H.) due Feb. 20, 1936..	\$ 75,000.00
Bearer (to State of N. H.) due May 15, 1936.	100,000.00
Bearer (to State of N. H.) due July 1, 1936..	50,000.00

Total Tax Emergency Notes	\$225,000.00
Accrued Interest Payable	7,102.75

Indebtedness

Bonds outstanding	\$465,300.00
Tax emergency notes	225,000.00
Accounts payable	7,102.75

Total indebtedness	\$697,402.75
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Water Bonded Debt

	Amount Issued	Amount Outstanding
City of Berlin, 4¼% Water Bonds	\$700,000.00	\$575,000.00
Issued April 1, 1925; \$10,000.00 maturing annually to April 1, 1930; \$15,000.00 maturing annually to April 1, 1940; \$20,000.00 maturing annually to April 1, 1950; \$30,000.00 maturing annually to April 1, 1960.		
City of Berlin, 4½% Water Bonds	25,000.00	15,000.00
Issued December 15, 1930; \$2,000.00 maturing annually to December 15, 1935; \$3,000.00 maturing annually to December 15, 1940.		

Total Water Bonded Debt	\$590,000.00
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Respectfully submitted,

LEO J. CAMPAGNA,

City Treasurer.

Auditor's Report on Water Works

922 Elm Street,
Manchester, N. H.
February 12, 1936

Board of Water Commissioners
Berlin, New Hampshire

Gentlemen:

Pursuant to my duties as City Auditor, I have made an audit of the books and accounts of the Berlin Water Works for the year ended December 31, 1935. Interim examinations were made on April 30, July 31 and November 30, 1935.

The receipt stubs of cash paid to the cashier are listed on adding machine tapes. The stubs on file were checked to these tapes and the tapes to the cash receipts journal. The cash thus received as shown by the cash journal was then compared with the deposits listed on the statements of the Berlin City National Bank.

The cancelled checks were examined and compared with the expenditures recorded in the cash journal. The balance on deposit at the Berlin City National Bank was reconciled with the records.

The vouchers approved for payment by the Commissioners were checked to the purchase record. All abatements recorded in the books were substantiated by examination of the abatement vouchers signed by the Commissioners.

On February 6, 1936, the petty cash fund was counted and found to be short \$324.05. The fund was \$275.00 and cash taken in since the last deposit totaled \$494.12. Therefore there should have been \$769.12 in the cash drawer whereas there was only \$445.07, a shortage of \$324.07. Upon asking for an explanation from the Cashier, A. L. Sylvestre, he admitted the shortage was correct. He further stated that in addition he had receipt stubs in his possession which he had withheld from entry in his books and that this money was also missing. The receipt stubs were then added and they totaled \$1,015.11. The total of these two items amounted to \$1,340.16 which the cashier stated he believed to be the entire

amount of his shortage. Restitution was immediately made and accepted tentatively by the Commissioners provided no further discrepancies were discovered.

Upon explanation of the foregoing to the Board of Water Commissioners, it was decided to verify all unpaid water rents through the mail in order to accurately determine that the above amount constituted the total shortage. This verification is now in process.

Consequently, I submit the following statements which show the financial condition of the Berlin Water Works on December 31, 1935 and its income and expense for the year ended then as shown by the books of account:

Exhibit A	Balance Sheet
Exhibit B	Statement of Income and Expense
Exhibit C	List of Bonds Outstanding

Very truly yours,

HIRAM B. HASKELL,

Certified Public Accountant.

**EXHIBIT A—BERLIN WATER WORKS
BALANCE SHEET—DECEMBER 31, 1935**

ASSETS

Cash—Berlin City Nat. Bank .		\$ 16,033.15
Imprest Fund		275.00
Accounts Receivable—		
Flat Rate	\$ 14,650.82	
Metered	3,202.49	
Miscellaneous	842.92	18,696.23
Materials and Supplies		2,774.87
Construction Work in Progress—		
Bean Brook Chlorinator	\$ 710.15	
Dummer Yard Chlorinator ..	531.90	1,242.05
Cost of Plant, July 1, 1925	\$512,641.57	
Less, Reserve for Depreciation	53,827.39	\$458,814.18
Portier System		10,000.00

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Distribution System-Structures \$	87.56		
Miscellaneous Pumping Station			
Equipment	119.43		
Water Storage Equipment	125.40		
Distribution Mains	164,449.06		
Services	17,592.40		
Hydrants	4,887.89		
Meters	2,303.32		
General Office Equipment	2,018.12		
Store Department Equipment .	62.01		
Shop Equipment	6,885.73		
Purification Equipment	4,618.43		
Ammonoosuc Pipe Line	179,256.72		
Godfrey Dam	24,373.89		
Total	\$406,779.96		
Less, Reserve for Depreciation	56,719.36	350,060.60	
Godfrey Reservoir		34,623.86	
Trucks and Autos	\$ 1,490.89		
Less, Reserve for Depreciation	426.12	1,064.77	854,563.41
Total			\$893,584.71

LIABILITIES

Interest Accrued—4¼% Bonds	\$ 6,109.38		
Interest Accrued—4½% Bonds	28.13		
First Mortgage—4¼% Bonds..	575,000.00		
First Mortgage—4½% Bonds..	15,000.00		
Surplus Earnings—			
Balance, January 1, 1935	\$275,701.40		
Add, Net Income for Year.	21,709.05		
Profit on Ford Coupe Sold.	36.75		
Balance, December 31, 1935..		297,447.20	
Total Liabilities			\$893,584.71

EXHIBIT B—BERLIN WATER WORKS
STATEMENT OF INCOME AND EXPENSE FOR THE
YEAR ENDED DECEMBER 31, 1935

Operating Revenues:

Commercial Water—Flat Rate	\$ 57,193.49	
Commercial Water—Metered	23,233.24	\$ 80,426.73
Industrial Water—Flat Rate	\$ 1,869.78	
Industrial Water—Metered	4,467.04	6,336.82
Gross Income		\$ 86,763.55

Operating Supplies:

Water Supply—

Gravity Supply—Labor and Expense	\$ 1,045.12	
Purification—Supplies and Expenses	381.83	
Repairs to Mains	1,824.41	
Relaid Services	912.21	
Maintenance Labor	3,561.02	\$ 7,724.59

Distribution—

Meter Department—Supplies and Expense	\$ 816.41	
Repairs to Services	745.06	1,561.47

Commercial—

Meter Indexing Salaries		203.13
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General—

General Office Salaries		2,080.00
General Office Expense—		
General Office Expense	\$ 134.64	
General Expense	1,217.38	1,352.02

Miscellaneous Undistributed—

Ammonoosuc River Controversy	\$ 2,025.50	
Sullivan Compressor	7.73	

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Thawing Account	299.15	
Insurance	765.63	
Stationery and Printing	36.60	
Garage Expense	952.52	
Shop Expense	293.70	
Maintenance Expense	342.49	
Freight and Express	158.37	
Accident Account	2.00	
Kent Street Pump	337.91	
Regulator House	1,023.98	
Blais Street	5.20	
Godfrey Dam Road	1,471.71	
Pine Street	80.47	
Regulator House	53.05	7,856.01
Total Operating Expenses.		<u>20,777.22</u>

Financial Expenses:

Interest on Bonded Debt—4¼% \$	24,596.88	
Interest on Bonded Debt—4½%	718.13	\$ 25,315.01

Abatements—Flat Rate	\$ 182.33	
Abatements—Metered	95.05	277.38

Discounts—Flat Rate	\$ 4,169.59	
Discount—Metered	2,173.37	6,342.96

Total Financial Expenses	\$ 31,935.35	
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Less-Financial Income:

Miscellaneous Earnings	113.85	
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Net Financial Expenses	31,821.50	
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Net Income (Before Depreciation)	\$ 34,164.83	
Depreciation	12,455.78	

Net Income (After Depreciation)	\$ 21,709.05	
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**EXHIBIT C—BERLIN WATER WORKS
LIST OF BONDS OUTSTANDING**

City of Berlin $4\frac{1}{4}\%$ Water Works Bonds \$700,000.00.

Issued on April 1, 1925, under the New Hampshire Acts of 1925.

Registered as to principal only.

Payable—

\$10,000.00 Annually to April 1, 1930.

15,000.00 Annually to April 1, 1940.

20,000.00 Annually to April 1, 1950.

30,000.00 Annually to April 1, 1960.

Total Outstanding \$575,000.00

City of Berlin $4\frac{1}{2}\%$ Water Works Bonds \$25,000.00.

Issued on December 15, 1930 under the New Hampshire Acts of 1925.

Payable—

\$2,000.00 on December 15, 1931 to 35 inclusive

3,000.00 on December 15, 1936 to 40 inclusive.

Total Outstanding 15,000.00

Total \$590,000.00

Auditor's Report

922 Elm Street,
Manchester, N. H.
February 21, 1936

Honorable Mayor and City Council
Berlin, New Hampshire

Gentlemen:

In accordance with my engagement as City Auditor, I have made an audit of the books and accounts of the City of Berlin for the year ended January 31, 1936. During the year, an audit was made every three months, the present engagement completing the audit for the entire year. As a result of my examination, I present my report thereon together with the following exhibits and schedules which show the financial condition of the City of Berlin on January 31, 1936, the cash received and disbursed throughout the year, an analysis of the major departmental expenditures, a list of the trust funds owned and a list of bonds outstanding:

BALANCE SHEET

The financial condition of the City on January 31, 1936 is shown in detail in Exhibit A. Interest accrued but not paid on notes due to the State of New Hampshire is properly shown among the liabilities.

Cash—Berlin City National Bank—\$25,026.32:

A complete check was made of the cash received and disbursed during the year as shown by the cash book of the City Treasurer. The receipts as shown by this book were checked to the deposits listed on the statements of the Berlin City National Bank. The disbursements were verified by examination of the cancelled checks and comparing them with the expenditures recorded in the check register. In further verification and authority for the payments, the vouchers as approved and signed by the Committee on Accounts and Claims were examined. The Berlin City National Bank confirmed by letter to me that the balance to the credit of

the City of Berlin on January 31, 1936 was \$39,736.63. This was reconciled with the records as follows:

Balance per bank records	\$ 39,736.63
Add, Deposit not credited	4.44
Add, Deposit not credited	3,702.98
Total	\$ 43,444.05
Less, Outstanding checks	18,417.73
Balance, per Balance Sheet	25,026.32

Cash—Manchester National Bank—\$29,154.01:

The Manchester National Bank confirmed the above balance to be correct.

City Clerk's Change Fund—\$75.00

City Treasurer's Petty Cash Fund—\$15.00:

The above funds were counted and found in proper order.

Berlin National Bank—\$2,609.54:

During the year, two 10% liquidating dividends were received from the foregoing institution reducing the remaining balance to \$2,609.54.

Taxes Received—\$264,982.29:

Taxes for the years 1931, 1932 and 1933 are now being collected by the present Tax Collector, D. C. Conroy. The open accounts in the tax ledgers were added and listed and agreed with the balance due as shown by the City Treasurer's ledger. They were as follows:

	1931	1932	1933	Total
Poll	\$ 748.00	\$ 153.74	\$2,552.00	\$3,453.74
Property	217.00	1,238.00	424.73	1,879.73
Total	\$ 965.00	\$1,391.74	\$2,976.73	\$5,333.47

Against the above amount due, there is a balance to be applied of \$868.11 which represents an undistributed amount of the \$15,000.00 received from the Fidelity Deposit and Trust Company in settlement of the taxes for these years.

The open accounts in the tax ledgers for the years 1934 and 1935 were added and listed and agreed with the balances shown to be due by the City Treasurer's ledger. A summary appears in Exhibit A.

The unpaid accounts as shown by the tax ledgers were accepted as correct, no confirmation of the unpaid balances being requested of the taxpayers. I believe and recommend that periodically these balances be confirmed through the mail. Authority for this additional expense should be furnished to the City Auditor.

Tax Sales—\$12,937.35:

The cards on file in the Tax Collector's office and which represent the unpaid balances on property sold for taxes were added and listed. They totaled \$139.50 more than the amount shown to be due by the City Treasurer's ledger. Due to the fact that several persons have been collecting tax sales during the past few years, an error in distributing the amount received as between tax sales and interest may have been made. The cards showed balances to be due as follows:

1930-31	\$ 339.83
1932	1,517.95
1933	1,631.73
1934	9,587.34

Total	\$13,076.85
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Interest Accrued On Notes Payable—\$7,102.75:

Interest at the rate specified in the notes has been accrued up to January 31, 1936 on all notes payable to the State of New Hampshire.

Dog Licenses:

In conformity with an oral opinion expressed by the City Solicitor the net amount received from dog licenses has been left open. On April 1, the unexpended balance is to be credited to the School Department in compliance with the New Hampshire Statutes.

Notes Payable—\$225,000.00:

The office of the State Treasurer confirmed the direct obligation of the City to the State to be as follows:

Note Number	Date of Notes	Due Date	Amount
418	Feb. 20, 1935	Feb. 20, 1936	\$ 75,000.00
420	May 15, 1935	May 15, 1936	100,000.00
421	July 1, 1935	July 1, 1936	50,000.00

Total	\$225,000.00
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The contingent liability on account of the Brown Company notes was confirmed by the State Treasurer and is expressed in a footnote to the Balance Sheet.

Bonded Debt—City—\$465,300.00

Bonded Debt—Water Works—\$590,000.00:

On other pages is shown a list of bonds outstanding.

Net City Debt—\$363,493.35

Water Debt—\$590,000.00:

The excess of the liabilities over assets is termed Net City Debt. An analysis of the changes in this account during the year appears thus:

Net City Debt:

January 31, 1935	Balance	\$408,370.31	
	Additions		
25% Relief Costs—1934	\$	1,672.60	
Adjustment of Berlin National			
Bank Balance		.01	
State of New Hampshire 1934			
Items in Dispute		2,992.42	
1934 Expenses		2,090.36	
From Transfer Account see other			
page		27,189.97	33,945.36
Total			\$442,315.67
	Deductions		
Fire Department—1934 Income	\$	1.00	
Public Works Dept. 1934 Income		3.44	
Assistant Tax Collector Cash Over		110.00	
Part of School Improvement Fund		6,628.33	
Treasurer's Orders Cancelled		75.28	
Bonds Paid During Year		66,500.00	
State of New Hampshire 25% of			
Work Relief—October, November,			
December 1934		1,518.04	
State of New Hampshire—			
25% Relief Expenditures Jan. 35		2,989.85	
State of New Hampshire			
Supplementary Relief Credit		996.38	78,822.32
Balance January 31, 1935			\$363,493.35

Up to January 31, 1936, an account appeared on the City Treasurer's ledger termed "School Improvement Fund." On January 31, 1936, the balance was \$16,628.33. As the amount had remained the same for several years, I recommended that some disposition be made of the item. Accordingly, a written opinion was obtained from the City Solicitor stating that aside from the purposes enumerated in the bond indenture, the unexpended balance might be used to retire bonds of this issue.

Therefore, at a meeting of the Mayor and finance Committee, it was voted to credit \$10,000.00 of this amount to the School Bonds which matured in 1935 and the balance of \$6,628.33 to bonds which had been retired in previous years. Therefore, the balance of \$27,159.97 appearing as a charge to Net City Debt from the Transfer Account is affected by a like amount. If the \$10,000.00 had not been applied as a credit to School Bonds maturing in 1935, the amount transferred to Net City Debt would have been \$37,189.97.

\$75.28 in Treasurer's orders appeared on the books as unpaid. As none had been presented for payment for some time, the amount has been written off. Should any of these be presented in the future, they will be presented for payment before the Committee on Accounts and claims.

Water Debt—\$590,000.00,

The Water Debt appears at the amount of the two outstanding water Bond issues.

Statement of Receipts and Disbursements

Exhibit B on other pages show a complete analysis of the cash received and disbursed by the City during the year.

The principal departmental expenditures are analyzed on other pages.

Statement of Trust Funds

The savings bank books showing the deposit of the trust funds were examined. They are listed on another page.

City Clerk's Department

The cash received by the City Clerk as shown by the various receipt stubs was checked to his cash book. The duplicate automobile registration permits were added and compared with the cash book entries. The cash book was added and the totals for each month compared with the receipts from the City Clerk as shown by the cash book of the City Treasurer. The records were found in excellent order.

City Treasurer's Department

A trial balance was taken of the City Treasurer's general ledger. The journal entries were carefully scrutinized. The cash received and disbursed by him appears on other pages. The bank accounts were verified by communication.

Municipal Court

The records of the Municipal Court were examined. They are kept by the Clerk, Henry M. Moffett. The fines paid as shown by the Criminal Docket were checked to the court cash book. The amounts expended were verified by examining the cases for which the expenditures were incurred. The cash book was added and the net receipts were duly paid to the City Treasurer once each month.

Receipts	\$ 4,526.07
Expenses	1,780.26

Net Receipts\$ 2,745.81

Library Trustees

A cash book is kept by the Library Trustees. The receipts consist of sums received from the City on account of its appropriation. These are deposited in a special bank account and withdrawn to pay the operating expenses of the library. The cancelled checks were examined and compared with the expenditures recorded in the cash book. The disbursements were further verified by examination of the vouchers as approved for payment by the Library Trustees. Summarized, the cash book showed the following transactions for the year:

Cash Balance, January 31, 1935	\$ 183.32
Add—Guaranty Trust Company Liquidating	
dividend	109.48
Received on appropriation	\$ 6,000.00
Total	\$ 6,292.80

Disbursements

Books	\$ 1,007.23
Salaries	3,485.25
Janitor	90.00
Light	318.59
Improvements	253.20
Supplies	152.51
Heat	353.47
Binding	89.40

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Periodicals	278.60	
Bank Charge	75	
Insurance	57.80	
Other Expenses	96.40	6,183.20

Cash Balance, January 31, 1936	\$	109.60
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Bank Reconciliation

Balance per bank statement	\$	655.96
Less, Outstanding Check		533.86

Available Balance	\$	122.10
*Less, Check No. 3830 Not in cash book		12.50

Balance per cash book	\$	109.60
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*Issued as a duplicate, should be corrected in cash book.

A cash book is also kept by the Librarian. Fines are recorded as receipts. They are paid out for petty expenses which are properly supported by vouchers. A summary of this book appears as follows:

Cash Balance, January 31, 1935	\$	5.81
Add, Receipts from Fines		520.88

Total	\$	526.69
Less Expenses Paid		525.76

Cash Balance, January 31, 1936	\$	.93
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General

Such other verifications as were considered necessary to a thorough and effective audit were also made. The minutes of the Mayor and City Council were read.

In conclusion, I wish to express my appreciation of the courtesy extended and helpful co-operation given during my engagement.

Very truly yours,

HIRAM B. HASKELL,

Certified Public Accountant.

EXHIBIT A—CITY OF BERLIN, NEW HAMPSHIRE—BALANCE SHEET—JANUARY 31, 1936
ASSETS

Cash—Berlin City National Bank	\$ 25,026.32	
Cash—Manchester National Bank	29,154.01	
City Clerk's Change Fund	75.00	
City Treasurer's Petty Cash Fund	15.00	
Berlin National Bank (In Liquidation)	2,609.54	
Taxes Receivable—		
Levy of 1931	\$ 965.00	
Levy of 1932	1,391.74	
Levy of 1933	2,976.73	
Total	\$ 5,333.47	
Less, Payment by Fidelity		
Deposit and Trust Company—Not Distributed	868.11	\$ 4,465.36
Levy of 1934—		
Property	\$ 1,622.24	
Poll	1,850.00	3,472.24
Levy of 1935—		
Property	\$ 251,032.69	
Poll	6,012.00	257,044.69
Tax Sales	12,937.35	
Total Assets		\$ 334,799.51

LIABILITIES

Interest Accrued on Notes Payable	\$ 7,102.75
Dog Licenses	890.11
Notes Payable—State of New Hampshire	225,000.00
Bonded Debt—	
Total Outstanding	465,300.00
Water Bonds—	
Total Outstanding	590,000.00

Total Liabilities 1,288,292.86

Excess of Liabilities Over Assets \$953,493.35

Represented by:

Net City Debt	\$363,493.35
Water Debt	590,000.00
	953,493.35

NOTE: The City is contingently liable on the following notes of the Brown Company:

No.	Date	Due Date	Payments Made	Amount
419	May 1, 1935	May 1, 1936	Jan. 4, 1936 Jan. 18, 1936	\$ 100,000.00 125,000.00
423	Sept. 1, 1935	Sept. 1, 1936	.....	175,000.00
424	Oct. 15, 1935	Oct. 15, 1936	.....	500,000.00
425	Dec. 1, 1935	Dec. 1, 1936	.....	500,000.00
426	Jan. 7, 1936	July 7, 1937	.....	850,000.00
427	Jan. 7, 1936	July 7, 1937	.....	150,000.00
			.....	100,000.00

Total \$2,275,000.00

EXHIBIT B—CITY OF BERLIN, NEW HAMPSHIRE**Statement of Cash Receipts and Disbursements for the Year Ended
January 31, 1936****Cash Balance, February 1, 1935 (Berlin City Nat. Bank) \$ 5,674.52****Receipts During the Year:****Transfer of Funds—**

Berlin Sav. Bank & Trust Co. .	\$ 6,500.00	
Manchester National Bank ..	71,761.59	\$ 78,261.59

J. Wilson Gonya, Tax Collector—

1934 Taxes—Poll	\$ 648.00	
1934 Taxes—Property	149,994.62	
Uncommitted Poll Taxes	164.00	
Tax Penalties	58.40	
Interest	5,848.58	
1934 Bank Stock	.42	
Abatements	58.35	
Costs and Fees	431.11	
Tax Sales	381.70	157,585.18

Dellison C. Conroy, Tax Collector—

1935 Taxes—Poll	\$ 12,744.00
1935 Taxes—Property	440,552.65
Uncommitted Poll—1935	710.00
Uncommitted Property—1935	37.50
1935 Bank Stock	32.00
Discount on Taxes	1,071.54
Abatements—1935	538.62
1934 Tax Sales	3,414.37
Fees	6.50
Interest—1934 Tax Sales ...	91.19
Uncommitted Property—1931	4.74
1932 Property	48.96
1932 Poll	4.00
1932 Poll—Uncommitted	2.00
1933 Property	18.00
1933 Poll	16.00
1933 Poll—Uncommitted	2.00
1932 Tax Sales	196.92
1933 Tax Sales	390.93
1934 Tax Sale Abatements ..	16.37

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1933 Tax Penalties	.40	
Interest—1932 Taxes	44.57	
Interest—1933 Taxes	3.74	
Interest—1935 Taxes	4,700.63	
Interest—1932 Tax Sales	42.47	
Interest—1933 Tax Sales	60.88	464,750.98

J. H. Montminy Special Tax Collector—

Hartford Acci. & Ind. Co. ... \$	8.00	
1931 Taxes	49.18	
1932 Taxes	44.48	
1933 Taxes	849.32	
1931 Tax Sales	932.11	
1932 Tax Sales	2,351.09	
1933 Tax Sales	2,874.59	
Interest—1931 Taxes	12.38	
Interest—1932 Taxes	6.14	
Interest—1933 Taxes	75.03	
Interest—1931 Tax Sales ...	357.37	
Interest—1932 Tax Sales ...	409.89	
Interest—1933 Tax Sales ...	190.02	
Fee	1.50	8,161.10

H. M. Moffett, City Clerk—

Auto. Registration Permits .. \$	1,571.30	
City Hall—Rest Room	13.11	
Public Works Department ..	572.99	
Fire Department	250.00	
Cemetery	142.00	
Health Department	18.30	
Miscellaneous	12.00	2,579.70

Gaston A. Cournoyer, City Clerk—

Automobile Registration Permits—1935	\$ 6,274.35	
Automobile Registration Permits—1936	1,256.64	
Dog Licenses	1,002.30	
City Hall	87.00	
City Hall—Rest Room	136.82	
Public Works Department ..	2,325.87	
Cemetery	594.00	

Miscellaneous	619.00	
Fire Department	469.50	
Health Department	8.40	12,773.88
Municipal Court		2,745.81
City Treasurer—Return of Petty		
Cash Fund		15.00
City Poor Department		428.01
Assistant Tax Collector—Cash		
Over		110.00
Electric Department		629.90
Fire Department		34.38
Health Department		74.40
Other Income—		
Randolph Tuition	\$ 70.07	
State Athletic Funds	9.62	
Dummer Tuition	339.74	
Errol Tuition	188.94	
Milan Tuition	1,750.83	
Milk Licenses	162.54	2,521.74
Miscellaneous		250.25
Notes Payable—State of New		
Hampshire		225,000.00
School Department		93.38
Public Works Department		3,716.37
Police Department		91.00
City Hall—Rest Room		100.00
Bounty on Animals		32.00
Berlin National Bank—20% Li-		
quidating Dividend		652.38
Guaranty Trust Company—35%		
Liquidating Dividend — In		
Full		18,271.85
Fidelity Deposit & Trust Co. ..		15,000.00
City Hall		3.00
Net City Debt—Fire and Public		
Works Departments 1934..		4.44
State of New Hampshire—		
Use of Equipment	\$ 99.47	
Wood	174.19	
Relief	65,285.16	

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Forest Fires	186.95	
Interest and Dividends	3,558.53	
Insurance Tax	7.88	
Railroad Tax	4,644.10	
Savings Banks	3,874.61	
Bounty on Animals	23.60	
Interest—City Check Returned	3,739.58	
National Forest—Rev. Fund.	228.09	
Abatement of State Tax	1,491.49	\$3,313.65 1,077,199.99
Total		\$1,082,874.51

Disbursements During the Year:

Advertising	\$ 270.70
Airport	60.00
City Hall	5,991.56
City Hall—Rest Room	268.12
City Poor Department	179,059.52
Cemetery	1,291.00
Electrical Department	2,133.92
Fire Department	48,079.84
Health Department	6,074.52
Insurance	1,073.95
Interest	28,700.58
Discount on Taxes	2,314.11
Lighting Streets	17,120.84
Miscellaneous	5,084.63
Printing and Office Supplies	1,839.11
Parks and Playgrounds	67.24
Police Department	39,063.26
Public Works Department	139,316.29
Salaries	17,382.33
School Department	159,251.25
Work Relief	2,658.56
Automobile Registration Permits	663.58
Bonds	66,500.00
Bounty on Animals	55.60
City Treasurer—Petty Cash Fund	15.00
Dog Licenses	112.19
Election Expenses	1,616.10
Hartford Accident and Indemnity Co.	8.00
Library	6,000.00
Municipal Court	1,657.01

Overlay	1,032.96	
Tax Sales—Refund	440.66	
1933 Tax Sales and Fees	862.63	
1934 Tax Sales	13,421.64	
G. A. R.	60.00	
Net City Debt—1934 Items in Dispute.	2,992.42	
Forest Fires	284.63	
State Aid Construction	3,600.00	
1934 Costs and Fees	45.75	
D. C. Conroy, Fees	6.50	
State Tax	42,195.00	
County Tax	83,261.59	
Notes Payable	75,000.00	
Transfer of Funds—		
Manchester National Bank	100,915.60	1,057,848.19
Cash Balance, January 31, 1936—		
(Berlin City National Bank)		\$ 25,026.32

EXHIBIT C—CITY OF BERLIN, NEW HAMPSHIRE STATEMENT OF BUDGET ACCOUNTS

Department	Budget		Credits		Expenditures		Unexpended	
	Appropriation						Balance	Overdraft
	\$	60.00	\$	60.00	\$	60.00	\$	\$
Airport								
Advertising		270.70				270.70		
Bonds		66,500.00				56,500.00	10,000.00	
Cemetery		600.00				736.00		45.00
City Hall		5,000.00				90.00	5,991.56	901.56
City Poor Department		100,000.00				65,685.29	181,718.08	16,032.79
County Tax		83,261.59				83,261.59		
Election Expenses		1,500.00				1,616.10		116.10
Electrical Department		2,000.00				629.90		495.98
Fire Department		48,000.00				753.88	48,079.84	674.04
Forest Fires		200.00				186.95	284.63	102.32
Grand Army		60.00				60.00		
Health Department		6,000.00				101.10	6,074.52	26.58
Interest and Insurance		50,000.00				2,969.06	37,983.37	14,985.69
Library		6,000.00					6,000.00	
Lighting Streets		17,000.00					17,120.84	120.84
Miscellaneous		5,000.00				881.25	5,084.63	796.62

Overlay	5,000.00	5,335.08	5,366.68	4,968.40
Parks and Playgrounds	100.00		67.24	32.76
Police Department	39,000.00	93.25	39,063.26	29.99
Printing and Office Supplies	1,500.00	385.36	1,839.11	46.25
Public Works Department	104,293.21	5,675.20	138,279.04	28,310.63
Salaries	18,000.00		17,382.33	617.67
School Department	150,000.00	2,442.96	159,251.25	6,808.29
State Aid Construction and Maintenance	3,600.00		3,600.00	
State Tax	42,195.00		42,195.00	
Total	\$755,140.50	\$5,965.28	\$860,574.69	\$2,821.30
				\$52,290.21

TRANSFER ACCOUNT

Overdrafts	\$ 52,290.21
Unexpended Balances	32,821.30
Net Overdrafts	\$ 19,468.91
Motor Vehicle Permits—Income Received	
Less than Estimated	1,561.29
Other Income—Income Received Less than	
Estimated	6,807.47
Total	\$ 27,837.67
Less—Taxes State of New Hampshire—	
Excess Received Over Estimate	647.70
Transferred to Net City Debt	\$ 27,189.97

EXHIBIT D—CITY OF BERLIN, NEW HAMPSHIRE
ANALYSIS OF DEPARTMENTAL EXPENDITURES

CITY HALL

Fuel	\$ 1,429.29
Land Rental	30.00
Light and Heat	981.71
Miscellaneous	2.80
Repairs	21.81
Salaries	2,402.40
Supplies	883.54
Telephone and Telegraph	240.01
Total	\$ 5,991.56

CITY POOR

Automotive Machinery (Repairs and Supplies)	\$ 1,375.88
Board and Room	9,522.63
Clothing, Shoes, Rubbers	9,897.80
Domestic Services	1,018.29
Fuel	183.56
Groceries	70,918.36
Lighting	93.50
Medical Attention and Supplies	17,285.26
Mileage	386.41

Miscellaneous	1,833.83
Office Supplies	628.22
Old Age Assistance	10,666.99
Rents	13,968.86
Salaries	10,667.32
Telephone and Telegraph	96.29
25 Percent Due State	5,256.38
Wood Purchased, Hauling etc.	25,259.94

Total\$ 179,059.52

WORK RELIEF

Work Relief\$ 2,658.56

ELECTION EXPENSES

Meals	\$ 82.20
Miscellaneous	58.70
Salaries	948.00
Supplies	527.20

Total\$ 1,616.10

ELECTRICAL DEPARTMENT

Salaries	\$ 1,430.00
Supplies	703.92

Total\$ 2,133.92

FIRE DEPARTMENT

Automotive Machinery (Repairs and Supplies)	\$ 409.16
Fuel	826.61
Gasoline	365.93
Light and Heat	301.52
Maintenance of Hydrants	318.67
Miscellaneous	192.86
Repairs	261.59
Salaries	41,585.31
Supplies	3,609.01
Telephone and Telegraph	209.18

Total\$ 48,079.84

HEALTH DEPARTMENT

Automotive Machinery (Repairs and Supplies)	\$ 287.70
Biologicals	225.04
Disease Control	112.87
Laboratory Supplies	381.79

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Miscellaneous	50.76
Office Supplies	45.44
Printing	162.00
Salaries	4,205.93
Telephone and Telegraph	55.93
Vaccination, Texoid and V. D. Clinics	547.06
Total	\$ 6,074.52

MISCELLANEOUS

Bonds	\$ 382.50
Drawing Jurors, Revising, etc.	228.00
Hydrants: Labor, Supplies	225.59
Lighting and Heating B. M. Station Hall	141.21
Miscellaneous Expenses	3,202.60
Real Estate Transfers, Rec. Deeds, etc.	318.98
Salaries	369.00
Vital Statistics	216.75
Total	\$ 5,084.63

PARKS AND PLAYGROUNDS

Labor	\$ 12.00
Rental	13.00
Supplies	42.24
Total	\$ 67.24

POLICE DEPARTMENT

Automotive Machinery, Repairs and Supplies	\$ 1,693.21
Expense of Prisoners	340.70
Fuel	424.13
Lighting	288.16
Miscellaneous	107.52
Office Supplies	246.90
Repairs	90.18
Salaries	34,886.19
Supplies	377.08
Telephone and Telegraph	609.19
Total	\$ 39,063.26

PRINTING AND OFFICE SUPPLIES

Assessors	\$ 186.13
City Clerk	305.50

City Reports	466.00
City Solicitor	24.00
City Treasurer	276.19
Mayor	.50
Sealer of Weights and Measures	7.25
Tax Collector	573.54

Total\$ 1,839.11

PUBLIC WORKS DEPARTMENT

Automotive Machinery and Equipment	\$ 1,773.45
Buildings	712.04
Cates Hill Job	1,037.25
Construction	10,760.10
Fuel	788.59
Garage	4,967.21
Gasoline	7,728.25
Incinerator	409.57
Light and Power	350.46
Medical Attention and Supplies	63.10
Miscellaneous	190.74
Office Supplies	1,388.53
Shop	1,423.70
Stable	1,536.62
Sewer Maintenance	2,714.52
Street Maintenance	8,969.87
Telephone and Telegraph	202.40
Tools and Equipment	2,285.88
Wages	92,014.01

Total\$139,316.29

Total as above\$139,316.29

Amount expended on Cates Hill Job transferred
to State Aid Construction 1,037.25

Total\$138,279.04

SALARIES

Bell, George	\$ 100.00
Bergeron, Arthur J.	700.00
Bourbeau, Alex	789.08
Brooks, Graziella	1,144.00
Chapman, Gilman	500.00
Campagna, Leo J.	300.00

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Committeemen	275.00
Conroy, D. C.	1,655.50
Councilmen	908.00
Cournoyer, G. A.	1,266.80
Devlin, Kathryn	24.00
Duval, George	500.00
Dutil, Victor	250.00
Gonya, J. Wilson	346.50
Halle, Loretta	800.80
Hanson, Arnold	50.00
Haskell, Hiram B.	1,000.00
Laffin, Kathryn	666.60
Michaud, Madeleine E.	858.00
Miner, Alberta	98.75
Moffett, H. M.	231.00
Morgan, Beatrice	429.00
Morgan, Mary E.	1,372.80
Nollet, John	33.70
Ramsey, Napoleon	500.00
Reid, U. H.	198.00
Routhier, Analda	858.00
Ryan, M. J.	660.00
Snodgrass, Arthur	66.00
Trafton, Letea	800.80
Total	\$ 17,382.33

SCHOOL DEPARTMENT

Difference in Superintendent's Salary	\$ 2,500.00
Equipment	2,807.50
Fuel	6,756.10
Lighting	3,792.36
Medical Attention and Supplies	381.37
Miscellaneous	519.02
Per Capita Tax	4,066.00
Repairs	1,579.29
Salaries	123,998.77
Supplies	6,271.18
Transportation Payroll	4,981.00
Telephone and Telegraph	273.35
Tuition	1,325.31
Total	\$159,251.25

EXHIBIT E—CITY OF BERLIN, NEW HAMPSHIRE
LIST OF TRUST FUNDS

JOSEPH A. WAGNER FUND

Created January 27, 1930.
 Purpose Perpetual care of lot in B. Israel Cemetery.
 Principal \$500.00.
 Deposited Guaranty Trust Company (Bank now closed) Liquidat-
 ing dividends received from Guaranty Trust Company
 deposited as follows:

The City Savings Bank Book No. 7387
 Balance, Jan. 31, 1935\$ 506.19
 Add, Interest Credited Nov. 26, 1935.. 12.72 \$ 518.91

 Less, Withdrawal Nov. 26, 1935 5.00

 Balance, Jan. 31, 1936 \$ 513.91

MOSES AND SOPHIE ANGELOWITZ FUND

Created January 22, 1932.
 Purpose Annual care of lot in B. Israel Cemetery.
 Principal \$200.00.
 Deposited City Savings Bank, Book No. 7211.
 Balance, Jan. 31, 1935\$ 203.19
 Add, Interest Credited Nov. 26, 1935. 5.10 \$ 208.29

 Less, Withdrawal 5.00

 Balance, Jan. 31, 1936 \$ 203.29

NELLIE ADDLESON FUND

Created October 10, 1933.
 Purpose Perpetual care of lot in Beth Israel Cemetery.
 Principal \$100.00.
 Deposited Berlin Savings Bank and Trust Co. Book No. 16897.
 Balance, Jan. 31, 1935\$ 100.01
 Add, Interest Credited May and Nov.
 1935 2.51 \$ 102.52

 Less, Withdrawal 2.00

 Balance, Jan. 31, 1936 \$ 100.52

A. W. WALTERS FUND

Created	March 15, 1935.		
Purpose	Perpetual care of lot in Cemetery.		
Principal	\$300.00.		
Deposited	City Savings Bank, Book No. 9388.		
Balance, Jan. 31, 1935	.....	\$	300.00
Add, Interest Credited Mar. and Nov.			
1935	.....	4.37	\$ 304.37
Less, Withdrawal Nov. 26, 1935	.....		4.37
Balance, Jan. 31, 1936	.....	\$	300.00

EXHIBIT F—CITY OF BERLIN, NEW HAMPSHIRE
LIST OF BONDS OUTSTANDING

Bonded Debt \$465,300.00

City of Berlin, 4% School Bonds	.....	\$	2,000.00
Issued July 1, 1916; \$2,000.00 maturing annually to July 1, 1936.			
City of Berlin, 5% Public Improvement Bonds	.....		30,300.00
Issued July 1, 1931; \$8,000.00 maturing annually to July 1, 1923; \$7,000.00 maturing annually to July 1, 1931; \$6,000.00 maturing annually to July 1, 1940; \$300.00 payable July 1, 1941.			
City of Berlin, 5% School Bonds	.....		120,000.00
Issued November 1, 1921; \$20,000.00 maturing annually to November 1, 1941.			
City of Berlin, 4½% School Bonds	.....		28,000.00
Issued August 1, 1922; \$4,000.00 maturing annually to August 1, 1942.			
City of Berlin, 4½% Public Improvement Bonds	.....		20,000.00
Issued July 1, 1924; \$5,000.00 maturing annually to July 1, 1939.			
City of Berlin, 4½% Junior High School Bonds	.....		75,000.00
Issued December 1, 1925; \$10,000.00 maturing annually to December 1, 1940; \$5,000.00 maturing annually to December 1, 1945.			

CITY OF BERLIN, N. H.

City of Berlin, $4\frac{1}{2}\%$ East Side School, Fire Station and
Voting Place Bonds 40,000.00
Issued July 1, 1927; \$5,000.00 maturing annually to
July 1, 1943.

City of Berlin, $4\frac{1}{2}\%$ School Improvement Bonds 150,000.00
Issued July 1, 1930; \$10,000.00 maturing annually
to July 1, 1950.

Total (See Exhibit A)\$465,300.00

Water Bonds—\$590,000.00

City of Berlin, $4\frac{1}{2}\%$ Water Works Bonds \$700,000.00
Issued on April 1, 1925, under the New Hampshire
Acts of 1925. Registered as to principal only.

Payable—

\$10,000.00 Annually to April 1, 1930

15,000.00 Annually to April 1, 1940

20,000.00 Annually to April 1, 1950

30,000.00 Annually to April 1, 1960

Total Outstanding\$575,000.00

City of Berlin, $4\frac{1}{2}\%$ Water Works Bonds \$25,000.00
Issued on December 15, 1930 under the New Hamp-
shire Acts of 1925.

Payable—

\$ 2,000.00 on December 15, 1931 to 35 inclusive

3,000.00 on December 15, 1936 to 40 inclusive

Total Outstanding\$ 15,000.00

Total (See Exhibit A)\$590,000.00

